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The Solicitors' Journal

[REGISTERED AS A NEWSPAPER.]

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(President: THE RIGHT HON. LORD RIDDELL.)

An Ordinary Meeting of the Society will be held at 11, Chandos-street, Cavendish-square, W.1, on Thursday, the 28th January, 1932, at 8.30 p.m. when a Paper will be read by Dr. L. A. WEATHERLY on:—

"THE LIBERTY OF THE SUBJECT FROM THE MEDICO-LEGAL ASPECT,"

which will be followed by a discussion.

Members may introduce guests to the meeting upon production of the Member's private card.

The meeting in March will take place on the 17th, and not the 24th, as previously arranged.

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5th January, 1932.

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The Solicitors' Journal

(ESTABLISHED 1857.)

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Current Topics.

New Year Honours' List.

IN THE list of New Year's honours announced in the supplement to the *London Gazette* for 1st January, the most notable from the legal point of view, is the advancement in the peerage of the Lord Chancellor who has been created a Viscount. All members of the profession will join in tendering him their heartiest congratulations on this promotion in dignity, merited as it has been by a great amount of valuable work, both in the law and in other spheres, admirably and quietly carried out. In recent years the dignity of a Viscount has acquired a fresh popularity. Originally it denoted, as the word itself would indicate, the functionary who acted as the deputy or representative of a Count or Earl in the administration of a district, but for long it has been in use only as the designation of a member of the order of the British peerage ranking between a Baron and an Earl. Several law lords have during recent years received the title—Lord DUNEDIN, Lord SUMNER, Lord FINLAY and Lord HAILSHAM— and now the Lord Chancellor joins the goodly company of Viscounts. Of the other recipients of honours included in the list is Sir THOMAS INSKIP, who, as we also point out elsewhere, has been made a Privy Councillor. The Metropolitan Police Bench has been worthily recognised by Mr. CLARKE HALL, the magistrate at Old Street, and the senior magistrate of the Children's Courts in London, receiving the honour of knighthood. The like honour has also been conferred upon Mr. JAMES DUNCAN MILLAR, K.C., M.P., who is a member of both the English and Scottish Bars, in his case the distinction being given in recognition of his political and public services.

Law Officers and the Privy Council.

THE MANY friends of Sir THOMAS INSKIP who recognised the public spirit he exhibited in accepting the junior law officership in the present Government, after having been the holder of the Attorney-Generalship in the last Conservative administration, will welcome the announcement that the honour of being made a Privy Councillor has now been conferred upon him. A practice has grown up in recent years for the Attorney-General of the day to be sworn of the Privy Council, although the fact that Sir THOMAS did not receive the honour while he was Attorney-General shows that the practice is not invariably followed. The Solicitor-General has not usually been the recipient of the like distinction, but the present position is peculiar and born of the special features of the time. How recently the practice of making the Attorney-General a Privy Councillor has grown up is shown by some correspondence passing between Sir HENRY JAMES and Mr. GLADSTONE in 1873, when the Attorney-Generalship was offered to and accepted by Sir HENRY. Mr. GLADSTONE, in making the offer of the post, added that "we have thought it well to adopt it as a rule, that the Attorney-General of England should be recommended to the Queen for the Privy Council." Sir HENRY replied that he had "considered the effect such a position may have both in relation to the public service in connexion with cases heard before the Privy Council and also as affecting a Law Officer when he had ceased to occupy his office. It appears to me that so long as the jurisdiction of the Privy Council remains unaffected by the operation of the Judicature Act it may be well for the Attorney-General to remain in his present position. As Sir JOHN COLERIDGE has not received the proposed distinction I have no wish personally to seek it for myself." Nothing more was done in the matter at the time, and it was not till 1885 that Sir HENRY was sworn of the Privy Council. He held strong views as to the impropriety of a member of the Bar who was also a member of the Privy Council appearing professionally before the Judicial Committee, and if we are not mistaken he never appeared before that tribunal after becoming a Privy Councillor. The same question had previously troubled Mr. (afterwards Lord) YOUNG when he held the office of Lord Advocate of Scotland and it was proposed to make him a member of the Privy Council, but he investigated the matter very carefully and came to the conclusion that there was no impropriety in appearing before the Judicial Committee after having been sworn of the Privy Council. Since those days many of the older conventions regulating the etiquette of the Bar have been greatly modified or have fallen into desuetude, and now it is quite common for a member of the Bar who is a Privy Councillor to appear professionally before the Judicial Committee. After all, membership of the Privy Council, although a mark of distinction, is purely an honorary one in most cases.

An Investment Trust Company and the Fall in Railway Stocks.

NOT WITHOUT significance is the order made by EVE, J., in *In re Stock Conversion and Investment Trust, Limited* (*The Times*, 10th November), sanctioning a scheme of arrangement between the company and its shareholders. Eight years ago, the capital of the company, which is an investment trust of over forty years' standing, had been reduced by order of the court. The buying of blocks of ordinary stocks and shares of railway companies had always been the company's chief business, and against the stock bought it would issue stock of two or more denominations to be served by the income of the railway stock, and stock so created under trusts founded by the company became the company's main asset. Unable, however, to cope with difficulties created by the fall in railway stocks, the company at last found itself compelled to ask the court to sanction a scheme whereby a new company would take over the assets (but not the uncalled liability) of Stock Conversion and Investment Trust, Limited, which would thereupon go into liquidation and call up its reserve capital to pay off its debts. Debenture stockholders were to have issued to them debenture stock in the new company secured by a trust deed, and also some first preference and ordinary

shares in the new company's share capital; ordinary shareholders were to receive fully-paid second preference and ordinary shares in the share capital; and the balance of the debt due to banks which were creditors was to be paid off by allotting debenture stock to the banks, which were also to be entitled to appoint a committee of supervision. EVE, J., sanctioned the scheme, which was put forward under ss. 153 and 154 of the Companies Act, 1929, his order vesting the assets in the new company under the latter section subject to the terms of the latter section. The new company thus begins its career free, if not from obligation, at any rate from embarrassment. The report does not state whether it is to take over its transferor's name as well as its business; but a change would not be as trifling as the poet held the misnomer of the rose; and it is to be hoped that the name "Stock Conversion and Investment Trust, Limited," perhaps with "1932" or whatever date may apply, between the last two words of it, will keep its place at Somerset House.

Overhead Electric Lines.

A DECISION of profound importance to the owners and occupiers of land upon which "pylons" are established, and across which electric lines are laid, was given by Mr. Justice MACNAGHTEN in *West Midlands Joint Electricity Authority* v. *Pitt and Others; Minister of Transport* v. *Same* (reported in *The Times*, 22nd December, 1931), where the question of compensation to such owners and occupiers was the subject for determination. The material statutory provisions which governed the matter in dispute are contained in the Electricity (Supply) Act, 1919 (9 & 10 Geo. 5, c. 100), s. 22 (1), which provides in terms that authorised undertakers may place any electric line below ground across any land, and above ground across any land, provided that before placing any such lines across any land the authorised undertakers shall serve on the owner and occupier of the land notice of their intention, and if, within twenty-one days after the service of the notice, the owner and occupier fail to give their consent, it shall not be lawful to place the line across the land without the consent of the Board of Trade, and the Board of Trade may, if after giving all parties concerned an opportunity of being heard they think it just, give their consent either unconditionally or subject to such *terms, conditions and stipulations* as they think just. The Minister of Transport (as successor, for the relevant purposes, to the Board of Trade) contended that, in giving his consent under the above-mentioned statutory provisions to the placing of an electric line across any land, he was entitled to give such consent subject to a "term, condition or stipulation" as to the monetary payment to be made by a joint electricity authority in respect of the wayleaves for such line, and that an official arbitrator under the Acquisition of Land (Assessment of Compensation) Act, 1919 (9 & 10 Geo. 5, c. 57), had no jurisdiction to determine any question as to the compensation to be paid for such wayleaves. Mr. Justice MACNAGHTEN, however, came to the conclusion that on the true construction of the Electricity (Supply) Act, 1919, s. 22 (1) (*supra*), the assessment of compensation was not within the province of the Minister of Transport, for the words in that section "terms, conditions or stipulations" did not include pecuniary terms, and that, therefore, the claims to compensation of the owners and occupiers of land made subject to wayleaves ought to be determined by arbitration pursuant to the provisions of the Electric Lighting Act, 1882 (45 & 46 Vict., c. 56), and the Acquisition of Land (Assessment of Compensation) Act, 1919 (*supra*). In the above connexion, the learned judge applied the canon of construction enunciated by Lord ATKINSON in *Central Control Board (Liquor) Traffic* v. *Cannon Brewery Coy. Ltd.* [1919] A.C. 744, at p. 752: "An intention to take away the property of a subject without giving to him a legal right to compensation for the loss of it is not to be imputed to the Legislature unless that intention is expressed in unequivocal terms."

Criminal Law and Practice.

CALLING FRESH EVIDENCE ON APPEAL.—Reference was recently made in the Ulster Court of Criminal Appeal to the powers of the English Court of Criminal Appeal under the Criminal Appeal Act, 1907 (7 Edw. 7, c. 23) to hear fresh evidence which was not called at the trial. The case before the court was *R.* v. *Cullens* (see *Daily Telegraph*, 2nd January, 1932), and Lord Justice Andrews stated that it was the settled practice of the Court of Criminal Appeal in England that a prisoner was not allowed to bring to that court evidence which was known to him as available at the trial but which he refrained from giving. "The court," he said, "would not allow him, when he had hazarded his case on one particular line of defence which had failed, to present an entirely new case on appeal." The law on this point is contained in s. 9 (*b*) of the Criminal Appeal Act, 1907, which provides that "the Court of Criminal Appeal may, if they think it necessary or expedient in the interests of justice . . . (*b*) if they think fit, order any witnesses who would have been compellable witnesses at the trial to attend and be examined before the court, whether they were or were not called at the trial." The view of Lord Justice Andrews finds considerable support in the English cases. In *R.* v. *Mason* (1923) 17 Cr. App. Rep. 160, Mr. Justice Darling, as he then was, said "This court has to be convinced of very exceptional circumstances before it will reconsider the verdict of a jury in the light of fresh evidence which has not been laid before the jury and which in some cases might have been put before the jury at the trial." It not infrequently happens that an accused person deliberately elects not to avail himself of evidence which he might call in aid at his trial. It has been held in an Australian case: *Mattson* v. R. (1919) 27 C.L.R., that where counsel for a prisoner charged with murder deliberately refrained from calling certain evidence at the trial in the fear that it might show a motive for murder, on an appeal from a verdict of manslaughter that evidence could not be used to show that the prisoner acted in self defence. Applications to call fresh evidence which was available at the trial have been almost invariably refused in England (see *R.* v. *Jones* (1908) 1 Cr. App. Rep. 27; *R.* v. *Watkins, ibid.* 183; *R.* v. *Weisz* (1920) 15 Cr. App. Rep. 85), and it is correct to say that the practice of the Court of Criminal Appeal is now settled. It is also clear that where all the evidence which might have been given at a trial was not given owing to a misunderstanding on the part of the defendant leave will be granted on appeal to call evidence so omitted: *R.* v. *Warren* (1919) 14 Cr. App. Rep. 4. Such misunderstandings, however, are fortunately not of frequent occurrence.

GRAND JURIES.—Mr. Cecil Whiteley, K.C., has embodied his views on the question of grand juries at quarter sessions in a short pamphlet, of which we have received a copy.

It is not necessary for us to go over the familiar arguments for and against the grand jury. We desire here to give prominence to three points only. In answer to the statement which, if we recollect rightly, was made by a chairman of sessions rather as a rejoinder to Mr. Whiteley's plea for abolition in the interests of economy, that the suspension of grand juries during the war placed a new responsibility upon the presiding judge in determining which cases should be allowed to go for trial before the petty jury. Mr. Whiteley says: "It did nothing of the kind. The presiding judge had no legal right to prevent any case committed for trial from going before the petty jury, and the only change in procedure, in the few cases in which he had formed the opinion that on the evidence no jury ought to convict, was for him to say so to the petty jury instead of to the grand jury."

As to the claim so often made that the grand jury acts as a bulwark to the innocent, it is interesting to read this: "After over thirty years spent in criminal courts as counsel

for the prosecution and defence and on the Bench, the writer can remember no case in which he was concerned in which the grand jury were justified in throwing out bills other than those in which they had been advised to do so by the presiding judge."

So far as the preferment of bills before a grand jury for offences not subject to the Vexatious Indictments Act, a very rare procedure nowadays, is concerned, the remedy suggested is simply to bring all indictable offences within the Act.

Mr. Whiteley sees certain advantages in retaining the grand jury at assizes, and therefore confines his proposals to quarter sessions.

Statutes of the Pre-Union Parliament of Ireland.

(By Sir ARTHUR S. QUEKETT, K.C., LL.D.)

The present-day existence of statutes of the old Irish Parliament was noted by The Solicitors' Journal of 3rd October in "Current Topics," under the heading of "Game Law Simplification." The paragraph spoke of an Act recently passed by the Parliament of the Irish Free State, which contains amendments of the game laws enacted by the former Irish legislature. It may not be generally realised that the legislation of that body is the source of some important branches of the statute law still in force in Ireland—both North and South. The topic seems, therefore, to deserve a short examination in detail.

By the "old" Irish Parliament is meant, of course, that Parliament of the Kingdom of Ireland which came into being towards the end of the thirteenth century and continued to exist until the year 1800, when Ireland was united with Great Britain in one kingdom, and the separate parliament was abolished. The two Houses of the Irish Parliament—Lords and Commons—assembled during the greater part of the eighteenth century in a building whose erection was begun in the year 1729, and which stands to-day as one of the chief architectural glories of Dublin. The "Oireachtas" have not entered into the home of the former parliament. After the Act of Union the building was purchased by the Governor and Company of the Bank of Ireland, and it remains in their occupation. But though the legislative chambers have long since passed into other hands, some of the legislation debated there is existing law.

Existing law is to be found in the statute book of the old Irish Parliament, because the various Acts which have made changes in the Constitution have been careful not to disturb the general law of the land. Thus, the eighth Article of the Union of Great Britain and Ireland (as ratified by parallel Acts of the two Parliaments) made provision "that all laws in force at the time of the union, and all the courts of civil and ecclesiastical jurisdiction within the respective kingdoms, shall remain as now by law established within the same." Similarly, the Government of Ireland Act, 1920, when the simultaneous establishment of subordinate parliaments in Southern and Northern Ireland was in contemplation enacted that, "all existing laws institutions and authorities in Ireland . . . shall, except as otherwise provided by this Act, continue as if this Act had not passed." This provision applies in Northern Ireland, but was superseded, as respects the southern area, by a similar continuance of existing law. The Irish Free State Constitution of 1922 was preceded by the transfer of powers to a Provisional Parliament and Government, and, under the Act which ratified the Irish Treaty, provision was made by order of His Majesty in Council that, "subject to any Act of the Provisional Parliament . . . all existing laws, institutions and authorities in Southern Ireland . . . shall continue as if this Order had not been made." The permanent Constitution contains the following article:—

> "Subject to this Constitution and to the extent to which they are not inconsistent therewith, the laws in force in the Irish Free State (Saorstát Eireann) at the date of the coming into operation of this Constitution shall continue to be of full force and effect until the same or any of them shall have been repealed or amended by enactment of the Oireachtas."

The effect of this series of enactments is that, both in the Irish Free State and in Northern Ireland, the statutes enacted by the old Parliament of Ireland remain as part of the "living law," except so far as they were repealed by the United Kingdom Parliament before the present Constitutions came into force, or may be repealed by the Irish Parliaments under their respective Constitutions.

Amongst the statutes of the old Parliament of Ireland are to be found replicas of various notable English laws. The Statute of Uses and the Statute of Wills were enacted together in 10 Charles 1, sess. 2, c. 1 (1634), entitled "An Act expressing an order for uses, wills, and enrollments." The Irish Statute of Frauds is 7 William 3, c. 12 (1695), and the Irish Habeas Corpus Act "for better securing the Liberty of the Subject," is 21 & 22 Geo. 3, c. 11 (1781-82), which contained a proviso (no longer in force) enabling the Chief Governor in Council to suspend the Act during actual invasion or rebellion in Ireland or Great Britain. "Sunday Observance" was enjoined by 7 Will. 3, c. 17, but there is nothing in the Irish Statute-book exactly corresponding with the English Act of 1780, which has recently given rise to litigation and legislation as to certain Sunday performances.

The Northern Ireland Parliament have made some amendments in the old Irish statute law. For instance, under s. 5 of 5 Geo. 3, c. 20, the surgeon of a county infirmary was to be paid "by the year a sum not exceeding one hundred pounds, to be paid out of the public money"; it is not surprising to find this limitation repealed in the year 1923. Again, the sum to be paid to a special juror in a civil trial was fixed by an Irish statute of 40 Geo. 3, but it remained for the Jury Laws Amendment Act (Northern Ireland), 1926, to provide that the sum should not be payable unless a verdict is found by the jury or the action is settled after the jury has been sworn. In Northern Ireland, as in the Irish Free State, the old game laws have come up for revision, but the Acts of 10 Will. 3, c. 8, and 27 Geo. 3, c. 35, have been strengthened in the process and not abrogated—see the Game Preservation Act (Northern Ireland), 1928.

In at least two instances the Irish Parliament provided in general terms that English laws should apply in the Kingdom of Ireland, without reproducing in detail the English enactments. The statute of 10 Henry 7, c. 22, which was passed by a Parliament at Drogheda in the year 1495, before Sir Edward Poynings, the King's Deputy, is the best instance of this. Its preamble referred to the "many and diverse good and profitable statutes late made within the realm of England by great labour, studie and policie"; and the Act went on to provide: "That all estatutes, late made within the said realm of England, concerning or belonging to the common and publique weal of the same, from henceforth be deemed good and effectuall in the law, and over that be acceptyd, used, and executed within this land of Ireland." The Irish Parliament, at the height of their powers in the year 1781-82, by the statute 21 & 22 Geo. 3, c. 48, recited the earlier Act of 1495, and made similar provision for applying to Ireland certain "statutes heretofore made in England or Great Britain," concerning a variety of subjects—such as, the settlement of estates; commerce; seamen; the stile or calendar; taking of oaths.

The Irish statute book has a rich store of fine, full-bodied preambles which cause our modern Acts, with their sections,

sub-sections, paragraphs and sub-divisions, to seem by comparison mere legislative robots. 12 Eliz., c. 2, recites how "by the careless and negligent keeping of the rolles, recordes and ancient munimentes . . . the same rolles, recordes and munimentes are some torn and rent, some imbeaseled and consealed, and some so impaired with moysture of stone walles, as they cannot bee read, to the great perill of disherison of the subjects." Another enactment, s. 19 of 10 Will. 3, c. 8, begins thus: "Whereas great mischiefs do ensue by inferior tradesmen, apprentices, and other dissolute persons neglecting their trades and employments, who follow hunting, fishing and other game, to the ruin of themselves and damage of their neighbours . . ." The preamble to 38 Geo. 3, c. 39, is very frank: "Whereas several controversies, differences and disputes have arisen between proctors and their clients, touching the bills of cost of the said proctors, the amount of them respectively, and the payment of the same, for business transacted by said proctors in the high court of admiralty . . ."

The Rolls of the Irish statutes were eventually deposited in the Public Record Office of Ireland. During the existence of the Parliament, printed collections of statutes were published from time to time, and from the reigns of KING WILLIAM and QUEEN MARY the Acts were printed at the close of each respective session. The *editio princeps* is the splendid folio edition in twenty volumes of "The Statutes at Large passed in the Parliaments held in Ireland from the third year of Edward the Second A.D. 1310 to the fortieth year of George the Third A.D. 1800." That edition was printed and published at Dublin (pursuant to an order of the Lord Lieutenant, given in the year 1762) by the King's Printer in Ireland, "under the inspection of the Lord Chancellor and Judges." It was always exclusively referred to in the courts of law in Ireland, and was adopted as the text to be dealt with by the Irish Statute Law Revision Acts of 1878 and 1879. Those Acts effected the specific repeal of numerous enactments of the Parliament of Ireland which could be regarded as spent, or which had ceased to be in force otherwise than by express repeal, or had, by lapse of time and change of circumstances, become unnecessary. The object of this statute law revision was to clear the ground for the "Revised Edition of the Irish Statutes, A.D. 1310-1800" —a work which was brought out in the year 1885, under Government authority, by W. F. CULLINAN, of the Irish Office, Westminster (London: Eyre and Spottiswoode, Queen's Printers, one volume).

The Irish statutes have not been subjected to general revision since CULLINAN's edition appeared, and it may well be that the task is overdue, both as regards the Irish Free State and as regards Northern Ireland. In the Free State, especially, drastic changes have been made in local government, and these may have rendered obsolete some of the surviving enactments of the pre-union Parliament. In Northern Ireland, the old Irish statutes have been brought within the scope of a "Chronological Table and Index of the Statutes affecting Northern Ireland," which deals—in a manner similar to that adopted in the corresponding volumes for the United Kingdom—with statutes relating to matters within the jurisdiction of the Northern Ireland Parliament, whether passed by the old Irish Parliament, the Parliament at Westminster or the Parliament at Belfast. The work is in two volumes, a chronological table and a subject index, and is edited by Mr. A. P. MAGILL, C.B., under the general supervision of the Statute Law Committee for Northern Ireland. Part I of the chronological table contains the old Irish statutes, and it is based upon the table in CULLINAN's "Irish Statutes Revised."

Mr. Francis William Hughes, solicitor, of Arundel-gardens, W., and Edgware-road, W.2, left £15,443, with net personalty £13,822.

The Deduction of Tax from Rent.

OF all the difficulties encountered by solicitors in regard to income tax, those arising out of the deduction of tax from rent paid are possibly the most numerous. With tax at its present high rates the problem has come to be of the greatest importance and a review of the law and practice may be of assistance to readers who are not well acquainted with it.

The statutory basis for the present practice will be found in the Income Tax Act, 1918, No. VIII of Schedule A, where it is provided that a tenant occupier who pays the tax shall be entitled to deduct, in respect of the rent payable to the landlord, an amount representing the rate of tax in force during the period the rent was accruing for every twenty shillings thereof. The deduction must be made out of the next payment on account of rent and the person receiving the rent is required to make the allowance on production of the income tax receipt: s. 26, Finance Act, 1926. A restriction is placed on the amount of the deduction so that no person is entitled to deduct out of his rent any sum greater than the amount of the tax paid by him. Under r. 23 (2) of the General Rules, any agreement for payment without allowing a deduction of the Sched. A tax is void.

A tenant occupier who has been required to pay, and has paid, any sums charged which ought to have been paid by a former occupier is empowered to deduct the tax from *any* subsequent payment of rent.

Some interesting cases on this subject have claimed the attention of the courts. In *Graham* v. *Tate*, [1913] 1 M. & S. 609, a tenant held certain premises on lease at a rental payable half-yearly. The owner distrained for half a year's rent and sold the goods to the extent of the full amount, without an allowance for the Schedule A tax which he had evidence that the tenant had paid. The court held that the tenant might recover in respect of the property tax in an action for money had and received against the landlord.

In a case where the collector's receipt showed an incorrect amount: *Gabell* v. *Sherell*, 5 Taunt. 81, it was held that the assessment, and not the collector's receipt, was the criterion as to how much the tenant might deduct. At the present time, of course, the production of the tax receipt is required by law.

In *Clennel* v. *Read*, 7 Taunt. 50, a sub-tenant tendered in part payment of his rent a receipt for Sched. A tax issued to the previous occupier of the premises, and it was held that he might plead it as a payment by himself.

It will have been noted that normally the occupier must deduct the tax from his next payment of rent. The point was tested in *Denby* v. *Moore*, 1 B. & Ald. 123, where the occupier of lands, who had paid Sched. A tax without claiming a deduction from his rent, was held not to be entitled to recover from the landlord any part of the tax so paid.

Whether or not the recipient of the rent is liable to income tax does not affect the right of the tenant to deduct it after payment (*Swatmen* v. *Ambler*, 24 L.J. Ex. 185).

In the case of *In re Sturmey Motors Ltd.*, 82 L.J. Ch. 68, a receiver undertook to pay the yearly rent so long as he remained in possession, and the arrears of tax then owing. After paying one year's income tax during his occupation the court held that the rent was discharged *pro tanto* by payment of the income tax and that the receiver was entitled to deduct the payments of income tax from future payments of rent made under the undertaking.

In the mineral rights duty case of *Duke of Beaufort* v. *Commissioners of Inland Revenue*, 82 L.J. K.B. 865, BUCKLEY, J., said: "A person so paying the property tax who omits to deduct from his next payment of rent has no right to deduct it subsequently. If he has paid the whole rent without deduction he has paid it voluntarily and cannot recover it."

Where a tenant paid no rent during a period of three years he was held to be entitled to deduct from subsequent rent

payment the tax, not only for the current year but for the years during which no rent had been paid.

The position of the tenant occupier has been considered. Where a lessee has sub-let the premises he must allow tax on the rent he receives from his tenant and is entitled to deduct tax on the amount of the rent he pays.

We have seen that it is immaterial to what periods the tax and the rent relate. So long as the deduction is made from the payment of rent next after the payment of the tax the allowance is in order. For instance, if tax is paid on 20th December it may be deducted from rent paid on 25th December, but if the Christmas rent is paid promptly there is no power to deduct tax due on 1st January unless that tax is actually paid before the landlord is satisfied.

Confusion exists in the minds of many taxpayers as to the right of leaseholders to deduct tax from ground rent. Ground rents are distinct from the rents we have been considering and, for income tax purposes, are regarded as annual payments made out of profits or gains brought into charge to tax and are not directly assessable at all under Sched. A or any other schedule. Under r. 4 of No. VIII of Sched. A and rr. 21 and 23 of the General Rules, the leaseholder is empowered to deduct tax on payment of ground rent, whether quarterly or otherwise. In this case, therefore, the requirement that the tax receipt must be produced before the deduction is allowed does not apply.

Novel Extradition.

In "Maid in Waiting," Galsworthy has made the story largely turn upon an extradition case. There is a second interest, in a study of a madman, worked out with both art and sympathy, but with that we are not concerned. The development of the chief character, though affected by her contacts with the unhappy Ferse, is mainly effected through her love and efforts for her brother Hubert.

Hubert is an army officer, who has been through the war, and then gone on a scientific expedition with an American, one Hallorsen, the most vivid and on the whole most likeable character in the book. In self-defence Hubert shoots a Bolivian muleteer; Hallorsen's plans break down; he writes a book with reflections on Hubert Charwell (remember to pronounce Cherrell); and in this way indirectly leads to a demand by Bolivia for Hubert's extradition for the alleged murder of the muleteer.

It is amusing to study from the technical point of view the progress of the extradition case.

The Home Secretary issues the order to Bow Street, on the application of the Bolivian Minister, made through the Foreign Office, all in order.

"In due course of justice, Hubert was brought up at Bow Street on a warrant issued by one of its magistrates." "The sworn evidence of six Bolivian muleteers, testifying to the shooting and to its being unprovoked, Hubert's countering statement, the exhibition of his scar, his record, and the evidence of Hallorsen, formed the material on which the magistrate was invited to come to his decision."

The defendant's statement was presumably from the dock, and not on oath. His scar was that of a wound given him in an attack by the dead man, who was coming on again when shot. Hallorsen was a witness for the defence, having repented him of the evil he had done at a time when he had "a sore head," and had not met Hubert's charming sister.

The magistrate's decision was "Remanded till the arrival of the defendant's supporting evidence." The supporting evidence was to be a statement of Hubert Charwell's "boy Manuel" to be procured by Hallorsen from "our consul at La Paz." Not unnaturally, the little detail that the statement would by English law be inadmissible in evidence, escaped the American Hallorsen. Unfortunately it also escaped his English creator.

After the magistrate had decided to remand, "That principle of British law, 'A prisoner is presumed innocent till he is proved guilty,' so constantly refuted in practice, was then debated in regard to bail." The gibe is merited, but the failure of the maxim is due more to the weakness of human nature than the particular perversity of those who sit in the seat of judgment. Anyway, the magistrate lived up to it, for he granted bail, in an extradition case, which is unusual; and on a charge of murder, which is without precedent in a police court.

Before the statement itself arrived, came a telegram, "Exonerating statement sworn by Manuel mailed stop American Consulate La Paz," which, said Hallorsen, was "As good as a wedding present" for Captain Cherrell about to marry Jean, who, a charming "leopardess," had proposed to him and was marrying him out of hand for his good and her contentment.

At last came Hubert Charwell's decisive day in court. "The evidence from the first hearing having been read over, the new evidence—Manuel's affidavit—was produced by Hubert's lawyer." "This affidavit was countered by the prosecution with another, sworn by four muleteers, to the effect that Manuel had not been present at the shooting.

"That was a moment of real horror.

"Four half-castes against one!"

(A Victor Hugo touch this!)

"Dinny saw a disconcerted look flit across the magistrate's face."

We should have supposed he was disconcerted by the ignorance of the lawyers, but it was not so.

He should, of course, have received the further evidence for the prosecution through the Bolivian Minister, the Foreign Office, and the Home Office, properly authenticated by the authorities in Bolivia; but this was too roundabout for fiction. Manuel's evidence, too, would have had to be procured in the same humdrum way, unless he had travelled to England at the expense of the obliging Hallorsen.

But the magistrate, who had "a red face, a long nose, a pointed chin," and likeable eyes, missed his cue, and went on "consulting this paper, consulting that." He may have been thrown out by being addressed as "Your Honour," instead of "Your Worship." Dinny saw him "wriggle" just after this happened.

The magistrate committed the accused for extradition. There is not much to complain of in his judgment, though he seems to have been a little hasty in dismissing the evidence for the defence from his mind. He said it was a case of four to one and he had to. A curious example of the weighing of evidence. However, it is done something like that sometimes!

We need not pursue the case further. The Home Secretary, exercising his lawful powers, left the "leopardess" her willing prey, but all that was done and suffered, and said and enjoyed should be read in what is, though a little shaky in its law, a delightful book.

Pressure on a Money Demand.

The legal point raised by the Recorder of London in the course of a recent prosecution under s. 29 of the Larceny Act, 1916 (that dealing with blackmail), is one which has involved very sharp differences of opinion on the Bench. It concerned the degree of pressure which may legitimately be applied by one who makes a money demand on another when the sum demanded is, in the opinion of the person who makes the demand, morally due, but is not legally recoverable. In the case in question the defendant was acquitted, so the issue did not arise. It has previously arisen, however, in two classes of transactions: (1) where a trade union or association "fines" someone in the trade (whether a member of the

union or association or otherwise) for an offence against its rules, as a more merciful alternative than boycott or expulsion from the union, and (2) where the winner of a bet threatens a defaulting loser with "posting" at Tattersall's. As to the former class of case, it will be remembered that in *R.* v. *Denyer* [1926] 2 K.B. 258, the defendant, as a servant of a trade association, offered to accept £250 from the prosecutor, on behalf of the association, in lieu of "blacklisting" him, or on pain of blacklisting him. The Court of Criminal Appeal (HEWART, L.C.J., and AVORY and FINLAY, JJ.) held that this amounted to blackmail within s. 29 (1), *supra*. This decision was expressly disapproved in the civil case of *Hardie* v. *Chilton* [1928] 2 K.B. 306, by the Court of Appeal, consisting of SCRUTTON and SANKEY, L.JJ., and ROMER, J. In a practice note, 20 Cr. App. Rep. 185, it is recorded that, such disapproval notwithstanding, the Court of Criminal Appeal will, in criminal cases, follow its own decision until reversed by "the only competent tribunal," which is, of course, the House of Lords. A similar point, with similar differences of opinion, arises in the Gaming Act cases where the winner of a bet forbears to report a defaulting loser to "Tattersall's," in consideration of a fresh promise, now held legally effective, to pay the money. In *Hyams* v. *Stuart King* [1908] 2 K.B. 696, the majority of the Court of Appeal, GORELL BARNES, P., and FARWELL, L.J., held that such pressure for payment of a bet was lawful on the part of the winner, but MOULTON, L.J., differed, and, as usual, when he did so, in no uncertain terms. He said (p. 723): "Even apart from this [i.e., the Gaming Act], the alleged contract would, in my opinion, be unenforceable. If a son loses a bet of £20 which he cannot pay, it makes no difference, in my mind, whether the bookmaker says 'I will tell your father if you don't pay the bet' or 'I will tell your father if you don't give me £20.' In the one case he is trying to get a contract to pay the bet, and in the other case a contract to pay blackmail. Neither of these contracts will be enforced by the courts." In the last observation he was, of course, over-ruled by his brethren. Plainly, it is very undesirable that the judges in civil courts should uphold as not only lawful but legally enforceable a money demand which the same judges, administering the criminal law, must hold and instruct a jury to be mere blackmail, and, on the next opportunity, the question should be put in a general form for the House of Lords as a "point of law of exceptional public importance" under s. 6 (1) of the Criminal Appeal Act, 1907. If sides may be taken, perhaps preference may here be expressed for the views stated in *Hardie* v. *Chilton* rather than for those in *R.* v. *Denyer*, and for Lord MOULTON'S judgment in *Hyams* v. *Stuart King*. In *Hardie* v. *Chilton*, SCRUTTON, L.J., took as illustration the case of a club member, who, misbehaving himself after too much indulgence at a meal, damaged the club premises. The club committee could say to him "You are liable to expulsion for this, but, if you will make good the damage, we will overlook your offence." Thus the committee would obtain the money for the bill by the threat of expulsion. Both expulsion and threat of expulsion if manners were not mended would, however, be perfectly legal, and threat of expulsion if a fine is not paid for breaking rules is practised almost universally in clubs and associations. Threat of boycott, it may thus be submitted, is on a similar basis. As to the betting cases, the "new consideration" doctrine may be regarded as in derogation of the positive veto on enforcement of a gaming contract contained in s. 18 of the Gaming Act, 1845. The first case, concerning the affairs of the notorious Lord HASTINGS, then recently deceased, was *Bubb* v. *Yelverton* (1870), L.R. 9 Eq. 471, and *Hyams* v. *Stuart King* is a very long extension of it. People who repudiate their debts of honour are not exactly sympathetic objects, and judges in the past have perhaps been more ready to discomfit them than to adhere to the strict letter and spirit of the Gaming Act.

The "Anomalies" Regulations.

[CONTRIBUTED.]

As a result of certain recommendations of the Gregory Commission, the Unemployment Insurance (No. 3) Act, 1931 (popularly known as "the Anomalies Act"), was passed. The Minister of Labour was authorised to make provision with respect to four particular classes of persons called "anomalies." An Advisory Committee was set up under the Act, consisting of a chairman and nine other members, representative of employers and employed. Drafts of regulations were to be submitted first to this Committee which was then to make a report to the Minister, and the report was to be laid before each House of Parliament.

The regulations were made on 2nd October (St. R.O. 1931, No. 818).

Four classes of persons are dealt with.

(1) *Persons who habitually work for less than a full week.*—These are to receive reduced benefit if by the practice of the trade they earn more for a part week than persons following the same occupation can earn for a full week (s. 1).

(2) *Seasonal workers.*—These are persons "whose normal employment is employment for a part or parts of the year only in an occupation or occupations of a seasonal nature" (s. 2). A seasonal worker must prove compliance with two further conditions—

(*a*) That for each of the two previous years he has been insurably employed in the off-season to a substantial extent; and

(*b*) that having regard to all the circumstances he can reasonably expect insurable employment during a substantial period in the off-season.

The claimant's industrial experience is to be taken into account and also the industrial circumstances of the district in which he lives.

(3) *Persons whose normal employment is not for more than two days of the week* (s. 3).—These persons are not entitled now to receive benefit in respect of any days other than those days in the week on which they are normally employed.

(4) *Married women.*—It is Regulation 4 which has been chiefly used in all districts of the country. All "anomalies" must (by the Act) be reviewed within three months of the Regulations, i.e., 2nd January. Under these Regulations many tens of thousands of women have already been disallowed benefit.

The Regulation does not apply to a married woman whose husband is incapacitated (presumably for a substantial period of time) or whose husband is unemployed and not in receipt of benefit. A widow also is excluded, as also a woman who has not heard of her husband for seven years. A divorced woman is excluded, but apparently a wife who is living separate would be included.

A married woman who since marriage has had less than fifteen contributions paid in respect of her, or who, if more than six months have elapsed since marriage, has had less than eight contributions paid in respect of her during the three months before her benefit quarter, must prove that she satisfies two other conditions—

(i) That she is normally employed in insurable employment and will normally seek to obtain her livelihood by means of insurable employment; and

(ii) that having regard to all the circumstances of her case, and particularly to her industrial experience and the industrial circumstances of the district in which she resides, she can reasonably expect to obtain insurable employment in that district.

The onus of proof is upon the claimant. If the court of referees is in doubt, benefit must be disallowed. If during the last five years the claimant's industrial record is poor, there is a fair presumption (which can be rebutted) that she

is no longer normally (i.e., as a general rule) insurably employed. If she has ceased to look for work, or only looks spasmodically, or looks for work of the type which she knows she cannot get—in all these cases she will "not normally seek" for insurable work.

But a large number of women (particularly in Lancashire, where, until recent years, women have been employed in the mills on an equality with men) have a splendid industrial record and are clearly looking for work. They must further prove that they satisfy the second condition. Can they "reasonably expect" work in their district? All the circumstances of the case must be considered—personal and impersonal; a sick husband, a large family, ill-health. Is there a slump? Is there a boom? The district to be considered is where she "resides." Presumably this must be given a liberal interpretation and will include any district where she works within reasonable travelling distance of her home.

But what is meant by "a reasonable expectation"? "I am expecting to be sent for any day," "They will give me the first chance," "I can go back when they are busy," "They are expecting an order"; in these cases there is a hope. Does it amount to a reasonable expectation? Has such a claimant proved her case, and is it sufficient to say that she still regards herself, and in fact is within the industrial field? On the other hand, must one not look rather to the actual meaning of the words of the Regulation? It is submitted that in such case a married woman fails to prove that her "expectation" is "reasonable." Of course, the industrial experience of each claimant must be considered and the industrial circumstances of each particular district. Some districts definitely exclude married women; in others single are employed by preference; yet again there are others who will take married women with no children; and other again will re-employ the most experienced worker, single or married.

One awaits with deep interest the decisions of the umpire on these questions.

Company Law and Practice.

CXI.

INSPECTION.—II.

Inspection by a Board of Trade inspector is no mere skimming over the surface of things; for the widest powers are given by s. 135 of the Companies Act, 1929, to ensure that the investigation may be just as thorough as is, in the circumstances, necessary or desirable. Thus, sub-s. (3) of that section says that it is to be the duty of all officers and agents of the company to produce to the inspectors all books and documents in their custody or power; it is rather curious that this is not, by the sub-section, expressly limited to books and documents relating to the company's affairs, or to its business, for the next sub-section, which gives an inspector power to examine on oath the officers and agents of the company, and to administer oaths accordingly, is expressly limited to an examination in relation to the business; there can, however, be no real doubt about it, all officers and agents must produce only relevant books and documents. The meaning of the words "officer," and "agent," as used in this sub-section, is not defined by the Act, though it may be noticed that in s. 136 (2) the expression "agents" in relation to a company is to be deemed to include, for the purposes of that sub-section, the bankers and solicitors of the company and any persons employed by the company as auditors, whether those persons are or are not officers of the company. One can foresee that there would be strenuous opposition likely to be forthcoming, in some cases at any rate, were a Board of Trade inspector to apply that definition to s. 135 (3) and (4), and, for instance, cross-examine the company's bank manager. A refusal to produce books or documents, or to answer questions, renders the recusant liable to punishment in like manner as if he had committed a contempt of court; the inspector in such a case may certify the refusal to the court, and the court may thereupon enquire into the case, and after hearing witnesses, and any statement offered in defence, may punish the offender as if he were a contemner. The application to be made in such a case must be made by motion—Ord. 53B, r. 7 (*c*); but the practice does not appear to have been worked out to any great extent, and there is a good deal of uncertainty with regard to the details of the application. A note in the "Annual Practice for 1932," at pp. 1017, 1018, deals with the application, and suggests that the motion should be made by the Board of Trade, and that the certificate of refusal should be lodged, preferably with the Registrar attached to the judge in winding-up. These doubts certainly suggest that hitherto no such application has been made.

The inspectors must, when they have concluded their investigation, report their opinion to the Board of Trade; and a copy of the report is to be forwarded by the Board of Trade to the registered office of the company, and a further copy delivered to the applicants for the investigation, if they request it. It is to be observed that all the inspectors have to report is their opinion; the facts they cannot report on under the section, although, of course, their opinion must depend on the facts as they understand them. Section 138 provides that a copy of the inspector's report, authenticated by the seal of the company whose affairs they have investigated, is to be admissible as evidence of the inspector's opinion; it cannot, of course, be evidence as to any facts, and also, it can only be an opinion given on the basis of the facts known to the inspector, or believed by him to be facts, so that if his opinion was based on supposed facts which turn out not to be facts, the opinion, though it may be evidence under the section, can hardly be of much assistance in any legal proceeding. What is to be done with a report which has been forwarded to the registered office of the company, in accordance with the provisions of the section? Is it to be kept at the registered office and to be available for inspection by the members? It will be observed that it is not stated in the sub-section that the copy of the report is to be forwarded to the company; and yet if the report is to be forwarded to the registered office, how is it to be addressed otherwise than to the company? If it becomes, when forwarded, a document of the company, it may only be available for members' inspection to the extent to which the directors, or the company in general meeting, authorise such inspection (see Article 99 of Table A), unless any Act confers a right of inspection.

In spite of the somewhat unusual wording of s. 135 (6), it does not seem possible to say that the statute confers a right of inspecting this report on all the members of the company; and it must be presumed that the report is sent to the registered office for the purpose of informing the directors, or other governing body, of the contents thereof; and not so as to give any information to the shareholders. The applicants for the investigation as such, are entitled to a copy of the report by s. 135 (6), and there seems no real reason why the general body of members, who have either been opposed to, or at any rate have not taken the initiative with regard to, the investigation, should be entitled to know the result.

Next week I propose to examine the consequences which flow, or may flow, from the report.

(*To be continued.*)

Mr. Edward Henry Hardwick Salmon (fifty-one), of Clifton, solicitor, left estate of the value of £57,425, with net personalty £26,546.

A Conveyancer's Diary.

Easements Passing under L.P.A., 1925, s. 62.

A case of some interest with regard to the nature of easements which will pass without express mention by virtue of s. 62 of the L.P.A., 1925, is *Bartlett* v. *Tottenham* (1931), 145 L.T.R. 686.

Before stating the facts in the case, it may be as well to remind the reader that s. 62 is that which replaces s. 6 of the Conveyancing Act, 1881, and implies in conveyances what are usually known as the "general words." It is sub-s. (2) with which we are concerned. That sub-section enacts what words will be implied in a conveyance of land with buildings, and, so far as material, provides that such a conveyance is to be "deemed to include and shall by virtue of this Act operate to convey with the land, houses or other buildings," *inter alia*, all "drains, ways, passages, lights, watercourses, liberties, privileges, easements, rights and advantages whatsoever appertaining or reputed to appertain to the land, houses or other buildings conveyed . . . or occupied or enjoyed with or reputed or known as part or parcel" of the land or buildings.

The facts in *Bartlett* v. *Tottenham* were as follows:

Before 1919 the land of the plaintiff and of the defendant was in the same ownership.

In 1919 the common owners conveyed part of the land with a cottage erected thereon to the predecessor in title of the plaintiff, and in 1921 they conveyed other part of the land to the defendant. In 1888 a tank had been constructed by the common owners mainly on the land afterwards belonging to the plaintiff, but which projected partly on to the land which became the land of the defendant. The water from that tank was led by a pipe to another tank, which was wholly on the defendant's land. The latter tank was tilted so that the water overflowed on to the land which became the plaintiff's. The overflow was diminished by the cattle using the tank as a drinking trough; what overflowed was conveyed by a stone drain to a point where it discharged into an open watercourse, which was also fed by an underground spring on the plaintiff's land. The open watercourse became a natural stream along the boundary of the plaintiff's land, where there were two dipping places used by the plaintiff for watering his cattle and by some cottagers. In 1930 the defendant replaced the tank on his own land with a new one of a different construction, with the result that the overflow on to the plaintiff's land was diminished and the supply to the dipping places was affected. The plaintiff claimed a right to the continuance of the overflow under an implied grant to his predecessor in title, or, alternatively, by prescription.

The general rule applicable was laid down in the well-known case of *Wheeldon* v. *Burrows* (1879), 12 Ch. D. 31, at p. 49, as follows: "On the grant by the owners of a tenement or part of that tenement as it is then used and enjoyed, there will pass to the grantee all those continuous and apparent easements (by which, of course, I mean quasi-easements), or, in other words, all those easements which are necessary to the reasonable enjoyment of the property granted, and which have been and are at the time of the grant used by the owners of the entirety for the benefit of the part granted."

At first sight it might appear that plaintiff's claim based upon that rule was well-founded, but it was contended that the overflow the right to continuance of which the plaintiff asserted was not an easement within the meaning of the rule, being only for a temporary purpose.

An important case on that point is *Birmingham Dudley and District Banking Coy.* v. *Ross* (1888), 38 Ch.D. 295. The question there was with regard to an implied grant of a right to access of light which at the date of the lease to the plaintiffs came to the plaintiffs' buildings over adjoining land of the defendants' predecessors in title. It was known at the time of the lease to the plaintiffs that the adjoining land was being laid out for building purposes, and that if that were done there would be some obstruction of the light which in fact was enjoyed at the date of the plaintiffs' lease. It was held that the maxim that a grantor shall not derogate does not entitle a grantee of a house to claim an easement of light to an extent inconsistent with the intention to be implied from the circumstances existing at the time of the grant and known to the grantee.

In *Bartlett* v. *Tottenham*, Lawrence, L.J., sitting as a judge of the Chancery Division, in the course of his judgment, examined the facts at considerable length, and came to the conclusion that the overflow of water claimed by the plaintiff was not necessary to the reasonable enjoyment of the cottage on the plaintiff's land, and further so far as the claim was in respect of the land that the tank in question was erected by the common owners for their own convenience, and was not intended to be continuous.

His lordship said that the tanks "were constructed simply for the purpose of supplying drinking water for the cattle and horses grazing on the blue" (the defendant's) "land, and the artificial watercourse . . . was obviously constructed for the sole purpose of disposing of the surplus water . . . and as there was no expectation that the overflow from the tank Z" (that on the defendant's land) "would be continued if that tank were done away with, the purpose of the overflow was merely temporary and the grantee of the cottage acquired no easement either by implied grant or under the general words of the Law of Property Act, 1925, s. 62, to have it continued for his benefit."

I think that this part of the case is very interesting. It will be noted that the overflow of water claimed had in fact continued after the respective grants by the common owners to the plaintiff and the defendant. But the purpose for which the tanks were constructed and all the circumstances had to be taken into account with the result that although the overflow had in fact been going on for some years, there was not any apparent intention that it should be continuous.

I fear that many of us must have assumed that rights passed under an implied grant at common law or under the general words implied in s. 6 of the Conveyancing Act, 1881, or s. 62 of the L.P.A., 1925 which, were the matter tested, would be found not to have passed at all.

The other part of the plaintiff's case rested upon prescription. The plaintiff failed in that also which seems necessarily to have followed upon the facts as found by the learned lord justice.

His lordship, however, went fully into the authorities, and dealing with the plaintiff's claim to a prescriptive right to the continued flow of water through the watercourse on the plaintiff's land which was fed by the tanks, he said: "Applying the principles laid down in the authorities to which I have referred, it is plain that the artificial watercourse was made for a temporary and not for a permanent purpose. The meaning of 'temporary purpose' in this connexion is not confined to a purpose which may happen in fact to last only for a short time, but includes a purpose which is temporary in the sense that it may within the reasonable contemplation of the parties come to an end."

It would appear also from the judgment that there can never be a prescriptive right to an overflow of water from an artificial source, since such a right is only consistent with a permission to enjoy what the owner of the source of supply does not require, and, as the learned lord justice said, "Such a user never could have been as of right in its inception and could never acquire, during its continuance any higher than a permissive character, and it, therefore, never could be or become a foundation for the presumption of a grant."

Col. Frederick D. Robinson, V.D., T.D., of Chatburn, head of Robinson & Sons, solicitors, Blackburn and Clitheroe, left estate of the value of £13,931, with net personalty £5,546.

Landlord and Tenant Notebook.

Technicalities of Relief Against Forfeiture.

The principles on which relief will be given against forfeiture have been the subject-matter of a vast number of reported cases in the past, and rarely come under review nowadays. The sanction bestowed upon the attitude of Equity by the Legislature did, however, lead to questions of interpretation. Thus, in *Howard* v. *Fanshawe* [1895] 2 Ch. 581, the suggestion was made on behalf of the defendant that relief against forfeiture for non-payment of rent could not be claimed in a case in which the landlord had peaceably re-entered. The plaintiff had found and tendered the arrears due after the defendant's land agent had dispossessed him by entering the premises (vacant houses) and fixing notices on the door. The action was brought for relief. The argument advanced was that the words "if the tenant . . . shall, at any time before the trial in such ejectment, pay," etc., in the C.L.P.A., 1852, s. 212 (not repeated in the Supreme Court of Judicature (Consolidation) Act, 1925, s. 46) limited the discretion to cases in which proceedings in ejectment had been taken in the courts. But, as Stirling, J., put it in the course of the argument: "Why should the arm of the court be shortened by the circumstance that the lessor obtained peaceable possession without the aid of the court?" and the plaintiff obtained his order. In his judgment, the learned judge pointed out that there was one difference between the two methods as regards effect; for if possession were recovered by legal proceedings, relief could be granted only within six months; while if the lessor re-entered peaceably, the court still had at least a nominal discretion to grant an application made more than six months later.

Another difference between the equitable and statutory relief (which was adverted to in proceedings on the minutes of the above case), concerns the operation of the order when made. The Courts of Equity could do no more than order the landlord to grant a new lease. But Parliament, proverbially able to do anything save turn a man into a woman, empowered the judges to revive the old lease as if no forfeiture had ever taken place. The process may be likened to that of artificial respiration of a drowned person. The importance of the distinction came very much to the fore in *Dendy* v. *Evans* [1910] 1 K.B. 263, C.A., an action for rent, by mesne tenant against under-tenant. The plaintiff was the assignee of the head lease, which, during the currency of the underlease, had been forfeited for breach of covenant to repair; but relief had been asked for and granted. The defendant's contention that the sub-lease had ceased to exist when the head lease was forfeited failed, because the relief had had the effect of restoring both interests.

In *Nance* v. *Naylor* [1928] 1 K.B. 763, C.A., a case of forfeiture for non-payment of rent, the court exercised its discretion very liberally indeed; it was almost, but perhaps not quite, a case of exhumation as well as artificial respiration; at all events, one might say that very complete arrangements for the funeral were cancelled. The landlord obtained judgment in May; in June, a writ of *fi. fa.* for possession was issued. The parties then came to an agreement by which the tenant undertook to pay debt and costs and to execute certain repairs for which he was liable, and to vacate the premises on the 1st July, and the landlord to withhold execution until that date; but on 21st July the tenant took out a summons for relief. On behalf of the landlord, it was argued, *inter alia*, that the tenant had bargained away his right to relief for good consideration; but it was held that the evidence did not establish the alleged bargain. It must be remembered that the statute authorises relief even after execution; the standpoint taken by Equity, that a proviso for re-entry on non-payment of rent is merely security for rent is undoubtedly reflected in the statute. Accordingly, the Court of Appeal affirmed the order for relief granted below, though Scrutton, L.J., showed some hesitation.

Whether a right of forfeiture for non-payment of rent can be time-barred was gone into in *Barratt* v. *Richardson and Cresswell* [1930] 1 K.B. 687. A small ground rent had not been paid for some eleven years, and the question thus arose whether the right of re-entry was not barred by virtue of the Real Property Limitation Act 1833, s. 3. Wright, J., "in the absence of authority," held that there was a new cause of forfeiture every time rent became payable. The relevant words of the section are: "such right shall be deemed to have first accrued when such forfeiture was incurred or such condition was broken," and the proviso in the lease was in the usual form entitling the lessor to re-enter "if and when any part of the rent should be in arrear for twenty-one days."

Our County Court Letter.

THE MAINTENANCE OF RACING GREYHOUNDS.

The above subject has been considered in two recent cases. In *Associated Greyhound Racecourses Limited* v. *Portlock*, at Birmingham County Court, the claim was for £16 1s. 3d. in respect of the keep of a dog, which had been disqualified for a fortnight for fighting. The dog's winnings had previously balanced its keep, and the plaintiffs asked for £1 a week after the suspension, but the defendant contended that such a fee was only payable while a dog was racing, and he therefore offered 10s. a week, this being the usual fee while a dog was not racing. The plaintiffs had refused to allow the dog to be moved to the country (to regain its temper) and kept the animal for some months. Eventually it was returned by a new manager to the plaintiff, who sold it for £2—the original cost having been £42.—His Honour Judge Dyer, K.C., held that the plaintiffs were only entitled to 10s. a week, and judgment was, therefore, give for £8 19s., without costs.

In *Coventry Sporting Club* v. *Stamford*, at Coventry County Court, the claim was for £2 8s., being the balance of an account for keep (after crediting winnings) but liability was denied on the grounds that the dogs were neglected. The defendant's trainer stated that one dog had rheumatism (either through being put into a damp kennel, or through not being dried after racing in the rain) and that another dog was verminous. The defendants pointed out, however, that the kennels had weekly visits from a veterinary surgeon, on behalf of the governing body—the National Greyhound Racing Association. His Honour Judge Drucquer observed that the defendant had not complained to the management, and, although he had withdrawn some dogs, the records shewed that he had continued to race others. Judgment was, therefore, given for the plaintiffs, with costs.

LIABILITY UNDER MOTOR INSURANCE POLICIES.

In *Dominion of Canada Insurance Company* v. *Rich*, recently heard at Bournemouth County Court, the plaintiffs claimed the return of £15, being money paid under a mistake of fact in respect of repairs to the defendant's car. The latter had been described in the proposal form as being used for private purposes, whereas it had been largely used in the defendant's business as a commercial traveller. The plaintiffs' case was that, even if no samples or goods were carried (but only correspondence) a higher premium was chargeable. The defendant contended, however, that (1) he had had the accident on a pleasure trip; (2) he told the plaintiffs' agent (when filling in the proposal form) that he was in the habit of carrying a few letters in his pocket or attache case. His Honour Judge Hyslop Maxwell gave judgment for the plaintiffs with costs.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Agreement for Lease for Life or so long as Lessee shall Reside in House.

Q. 2375. A being the owner of "Black Acre" in fee simple agrees with B "to permit B to hold and enjoy 'Black Acre' during the term of his natural life or as long as he shall think fit to personally reside therein rent free." A further agrees to keep the messuages in repair and to pay all rates charged upon the premises. There is also a clause which provides that B shall not *sub-let* the premises. This agreement is under hand only. Has "Black Acre" by reason of this agreement become settled land?

A. It is not stated what was the consideration for the agreement. Obviously, if there was no consideration, the agreement would be ineffectual to give B any right whatever. If the agreement was in consideration of a rent or a fine, it is considered clear that it would take effect under s. 109 (6) of the Law of Property Act, 1925, notwithstanding that A might be entitled to claim a right of re-entry if B left the house, and there is therefore not a settlement within the Settled Land Act, 1925. What is the effect of an absolute covenant against sub-letting (i.e., without mention of the licence of the landlord) having regard to s. 19 of the Landlord and Tenant Act, 1927, does not appear to be settled.

Second Mortgage—Attornment Clause—Bankruptcy of Mortgagor—Recovery of Possession.

Q. 2376. A, on the 28th April, 1920, mortgaged to a building society the property he occupied. On the 10th June, 1921, he gave a second charge on this property. A became bankrupt last month. In the building society mortgage and second mortgage there is an attornment clause at a rent of sixpence per year if demanded, the tenancy to be determined by seven days' notice. The property is now occupied by the bankrupt A. The second mortgagee, owing to his interest being twelve months in arrear, wishes to dispose of the property and to offer the property with vacant possession. Can you tell me the quickest way to obtain possession?

A. Attornment may be made to a second mortgagee even during an attornment to a first mortgagee (*Morton* v. *Woods* (1869), L.R., 4 Q.B. 293, *Ex parte Punnett* (1880), 16 Ch. D. 226). Although a tenancy at will is no longer a legal estate, the effect of such a clause is probably not affected. See L.P.A., 1925, s. 95 (4), and "Everyday Points in Practice," Pt. V, s. 9, case 1, at p. 332. Presumably the tenancy at will has vested in the trustee in bankruptcy, but query, seeing that such a tenancy is not capable of assignment. Possession can be recovered by specially endorsed writ under Ord. III, r. 6, and judgment signed under Ord. XIV, r. 1. We are unable to advise as to whether the trustee in bankruptcy should be made a party to the proceedings. It might be advisable to join him.

Liability for Accident to Scholar.

Q. 2377. A, aged ten, entered the secondary school for girls of the local authority in September, 1930, and soon afterwards sustained injuries in the gymnasium through the alleged negligence of one of the mistresses, and the injury still continues. The father of the child paid £3 10s. per term to the local authority for his daughter's education. The father wishes to issue a writ, and we shall be glad of your opinion as to whether the local authority is protected by the Public Authorities Protection Act, having regard particularly to the fact that A was under age.

A. The local authority are protected by the Public Authorities Protection Act, 1893, as shown by *Reid* v. *Blisland School Board* (1901), 17 T.L.R. 626. This Act (unlike the Statutes of Limitation) contains no reservation in favour of infants, and the fact that the injury still continues does not prevent the statutory period from running. No dates are given in the similar cases of *Smith* v. *Martin* (1911), 55 Sol. J. 535, and *Jackson* v. *London County Council* (1912), 56 Sol. J. 428, and the actions were presumably commenced within six months.

Bequest of £400 War Loan.

Q. 2378. A, in 1925, made her will and bequeathed to B, her niece, the sum of £400 5 per cent. War Loan 1929-1947. A had at that time £400 5 per cent. War Loan as described. A, in 1930, made a fresh will, but again bequeathed the legacy as above. Before she made her second will the £400 War Loan had been converted as follows: £284 3 per cent. Conversion Stock; £211 5 per cent. Treasury Bonds 1933-1935. A, at the time of making the second will, probably overlooked this fact. Will the executors be safe in paying over to B the Conversion Stock and Treasury Bonds specified above. If so, can you give a case in point as authority?

A. Assuming the bequest was simply as stated and not of, say, "my" £400 5 per cent. War Loan, and there was nothing in the will to indicate that it was a particular amount standing in A's name, the legacy is a general one: see *Re Willcocks: Warwick* v. *Willcocks* [1921] 2 Ch. 327, distinguished in *Re Hawkins: Public Trustee* v. *Shaw* [1922] 2 Ch. 569. In that case, B can claim to have £400 of the stock bought, or the executors can, with B's consent, appropriate other stocks of similar value. If there was any indication in the will that it was a specific legacy of a particular amount of stock which A thought was standing in her name, then B takes nothing. This would be the case if the first will had merely been revived by codicil (see cases cited, "Theobald on Wills," 8th Ed., p. 179) and *a fortiori* in the case of a new will.

Will—Direction to Set-off Debt from Residuary Legatee—Debt greater than Share of Residue.

Q. 2379. A testator by his will directed that: "The debt or sum of £100 due from my son 'A' or such part thereof as may be owing at the time of my death shall be paid by him to my executors on demand, and if not so paid shall be deducted from his share of the proceeds of the realisation of my estate to which he is entitled under the provisions of my will hereinafter contained." The share to which A is entitled under the will is less than the balance of the debt due from him. It is assumed that the executors are still entitled to demand from A the difference between the amount of his share and the balance of the debt due from him.

A. We can see nothing in the clause quoted which could be construed as a release of the balance of debt, and give the opinion therefore that such balance (allowing of course for the legatee's own share of the debt as part of the assets) can be recovered, unless the debt is statute barred. It is assumed the legatee is not one of the executors.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

Mr. Justice Willes died on the 14th January, 1787, after nineteen uneventful years in the Court of King's Bench, his main achievement being to have outlived all his original colleagues there except Lord Mansfield. Flippancy of manner and negligence in dress seem to have been his most evident characteristics. Although he was the son of a Chief Justice, his promotion was slow, for thirty years elapsed between his call to the Bar and his taking silk, and it was another twelve years before he was raised to the Bench. Contrary to the usual practice he did not accept the honour of knighthood. That he was not lacking in conscientiousness is demonstrated by his treatment of a juvenile offender at Lancaster Assizes. In the hope of frightening the boy into reformation he sentenced him to be hanged next day never intending the sentence to be carried out. During the night he awoke with the haunting fear that if he died suddenly before morning the child would go to the gallows. Being unable to sleep any more, he got up, went to the high sheriff's lodging, left a word there to put things right and returned happily to bed.

THE ELECTRIC REPORTER.

It is very doubtful whether there is a future for the "electric reporter" which was given a test recently during police court proceedings at Manchester. If it came into general use, the phrase "on the record" would assume a new meaning, and members of the Court of Appeal Court could sit at home and turn on the full proceedings in the court below. "Every word, every inflection of the voices of magistrate, clerk, legal advisers, witnesses and defendant will be preserved it is believed for all time," says the newspaper account. It is, however, this very perfection which makes the thing unpractical; the "electric reporter" has no discretion. The sort of situation it would be liable to create is well illustrated by the blunder of the conscientious shorthand writer who once took down a whispered aside from A. L. Smith, L.J., to Lord Esher, M.R. In consequence, when the notes were read *in extenso* on appeal, the House of Lords was diverted by the following revealing remark: "If I'd had just a couple of mutton chops and a bottle of stout for lunch, I could understand myself delivering this judgment."

SALVATION IN SCRIPTURE.

A man who was bound over recently at Bournemouth Quarter Sessions had reminded the Recorder of the Gospel precept to forgive "until seventy times seven." For aptness of quotation that was on a level with "the quality of mercy," but a much more ingenious use of Scripture from the dock occurred to a miner whom Maule, J., once tried at the Derby Assizes on a charge of stealing certain coals. Once they had been traced to his house he had made no resistance, but had told the owner that he could take them away if he liked. His conciliatory attitude had not, however, saved him from prosecution. After the judge had summed up, the prisoner, who was a local preacher in his spare time, tore a page out of his Bible at the Book of Deuteronomy and handed it up to the Bench. The two verses he had marked read: "Thou shalt not see thy brother's ox or his sheep go astray and hide thyself from them: thou shalt in any case bring them again unto thy brother. And if thy brother be not nigh unto thee, or if thou know him not, then thou shalt bring it unto thine own house, and it shall be with thee until thy brother seek after it, and thou shalt restore it to him again." Amused at the fellow's ingenuity (or was it ingenuousness?) Maule softened the evidence in a supplementary summing up and an acquittal followed. In discharging him, however, the judge gave him a word of warning: "Jones, I'd advise you for the future to take care not to find any more coals."

Reviews.

The Law of Distress for Rent and Rates. By H. EDMUND DAVIES, LL.D. (London), B.C.L. (Oxon), Barrister-at-Law. With a Foreword by Sir GEORGE A. BONNER, Senior Master of the Supreme Court. Large Crown 8vo. pp. xxv and (with Index) 382. London: Waterlow & Sons, Ltd. 12s. 6d. net.

The remedy of distress, in essence a simple method of authorised self-help, has fallen into desuetude partly because of the vast number and complicated nature of statutory restrictions imposed at different times and with different objects, and partly because a comprehensive and well-arranged book on the subject was lacking. Dr. Davies' work can fairly be said to meet the latter difficulty, and if we may embark upon the field of prophecy, we would acclaim it as a future "standard" work on the subject.

The chapters dealing with Distress for Rent take up, as is to be expected, the major portion of the space, and guide the distrainor at every stage of the delicate operation he seeks to perform. If the author has at any point been, from the landlord's viewpoint, a trifle over-sanguine, we would suggest that the dangerous possibilities of set-off, as set forth on pp. 19-20, are perhaps understated; no mention is made, e.g., of the deduction authorised in consequence of de-rating when the landlord has covenanted to pay rates, under the Local Government Act, 1929, s. 73. Conversely, it is not suggested that a landlord entitled under the Landlord and Tenant Act, 1927, s. 16, to recover increases in taxes, rates and fire premiums (due to "improvements") "as rent" may distrain for those amounts. The old question of vicarious liability in cases of illegal distress is referred to on p. 78, and the author appears to adopt the suggestion that the solution should be governed by the law of agency.

Special chapters deal with Distress for Tithe Rent-charge and Distress under the Summary Jurisdiction Acts at the end of Part I, and Part II contains a chapter on Distress for Assessed Taxes. The Appendices give the relevant sections of every statute bearing on the subject, and also contain valuable sets of precedents.

International Law. A Restatement of Principles in conformity with Actual Practice. By ELLORY C. STOWELL, Professor of International Law, American University. London: Sir Isaac Pitman & Sons, Ltd. 21s.

It is good to study law in action. Indeed the only way to discover international law at all is to observe the course of international relations. True, certain treaties contain definite written law of great importance, but the real heart of the thing is what the nations make of it. And much international law is merely custom crystallised by time; even that is going too far with some, for the process of crystallisation is tedious and woefully incomplete, as the codification conference found.

The present volume accordingly is "based upon actual state practice and upon the dynamic laws of human relations." It offers "a comprehensive, yet not too technical, outline of the law of nations as it exists to-day." This realist basis is preserved throughout. Of the aspiration for "progressive codification," largely an American desideratum, the author says: "As long as certain illogical doctrines are cherished by many states, any codification, to be acceptable, must either be too ambiguous to serve as a sure guide or contain contradictory and mutually exclusive regulations."

One view, strongly asserted by Professor Stowell, that private international law is truly international law, is winning general recognition. It is pointed out that, though the law is administered by national courts, there is an international obligation to apply it, and failure to do so may lead to measures of retaliation.

A well-deserved tribute is paid to the Secretariat of the League of Nations. The creation of this fine body of civil servants, devoted to international service and carrying out its duties with marked impartiality and absence of individual national bias, is perhaps the most useful thing the League has done. The spirit of internationalism informs it. Its work is for the common benefit of mankind. It shows that men can consistently think outside the borders of nationality. It is always there, a steadying influence on the statesmen who come and go.

Books Received.

The Yearly County Court Practice, 1932. Edition by EDGAR DALE and J. ALAN PUGH, Barristers-at-Law, and ADAM PARTINGTON, Registrar. Large crown 8vo. Vol. I. pp. ccxl and (with Index) 1,815. Vol. II, pp. xvi and (with Index) 900. London: Butterworth & Co. (Publishers) Ltd. 40s. net. Thin edition 5s. extra.

Imperial Taxes and Tithe Rent-charge. By DAVID M. LAWRANCE, B.Sc. (Lond.), Barrister-at-Law. Second edition. 1931. Demy 8vo. pp. xvi and (with Index) 232. London: The Estates Gazette, Ltd. 13s. net.

Bankruptcy, 1930. Forty-eighth General Annual Report by the Board of Trade. 1931. Royal 8vo. pp. 41. London: H.M. Stationery Office. 9d. net.

Taylor on Evidence. Twelfth edition. 1931. By R. P. CROOM-JOHNSON, K.C., and G. F. L. BRIDGMAN, Barrister-at-Law. Royal 8vo. Vol. I, pp. cxviii and 1 to 618; Vol. II (with Index), pp. 619 to 1,225. London: Sweet and Maxwell, Ltd. 84s. net.

Justice of the Peace. By JAMES WALKER, M.A., Advocate. 1931. Demy 8vo. pp. xi and (with Index) 272. Edinburgh and Glasgow: William Hodge & Co. Ltd. 10s. 6d. net.

The Juridical Review. Vol. XLIII. No. 4. December, 1931. Edinburgh: W. Green & Son, Ltd. 5s. net.

The Court-Martial of the "Bounty" Mutineers. Edited by OWEN RUTTER, F.R.G.S. 1931. Demy 8vo. pp. xi and 202. Edinburgh and London: William Hodge & Co., Ltd. 10s. 6d. net.

Russell on Arbitration and Award. Twelfth edition. 1931. By V. R. ARONSON, M.A., B.C.L., Barrister-at-Law. Royal 8vo. pp. lx and (with Index) 751. London: Stevens and Sons, Ltd.; Sweet & Maxwell, Ltd. 42s. net.

Obituary.

MR. JUSTICE WILSON.

Mr. Justice Wilson, a judge of the Supreme Court of Northern Ireland, died in Belfast, last Monday, at the age of sixty-nine.

He was one of the leaders of the Irish Bar practising on the North-East Circuit, having taken silk in 1908. In December, 1918, he was returned as Unionist M.P. for West Down, and in July, 1919, was appointed Solicitor-General for Ireland. Mr. Justice Wilson was also a member of Gray's Inn.

MR. J. F. VESEY-FITZGERALD.

Mr. John Foster Vesey-Fitzgerald, who died last Saturday, at the age of sixty-seven, was Recorder of Tenterden and Judge of the Court of Survey. He was called to the Bar by the Middle Temple in 1892, and joined the South-Eastern Circuit. He was also a member of the Bar Council.

MR. A. J. TASSELL.

Mr. Alick James Tassell, who served for nearly thirty years first as a stipendiary and then as a Metropolitan magistrate, died on Wednesday at the age of sixty-six. He was educated at New College, Oxford, where he took honours in the classical schools and was called to the Bar by the Middle Temple in 1890, joining the South-Eastern Circuit. He was appointed stipendiary magistrate at Chatham and Sheerness in 1902, and in January, 1924, he was appointed to the Metropolitan Bench, sitting first at Greenwich and Woolwich, and later at Tower Bridge. In December, 1929, he was transferred to Clerkenwell, and was also appointed to preside at the children's courts at Deptford and Woolwich. He retired last June. For several years he was deputy chairman of East Kent Quarter Sessions.

MR. CHARLES MACKINTOSH.

Mr. Charles Mackintosh, who died on Monday last, in his sixtieth year, was one of the senior partners in the city firm of Stephenson, Harwood & Tatham, and for the past ten years had been a member of the Council of The Law Society. Born at Blackheath, the third son of the Chairman of the Institute of London Underwriters, he was educated first at Brighton College and then at Lausanne, and matriculated in the Universities of London, Berlin, and Tübingen. In 1890 he went up to Trinity College, Cambridge, and took the Law Tripos and subsequently the degree of LL.D., and was admitted a solicitor in 1897. He was a good all-round athlete; played football for the Casuals, and lawn tennis, and was a keen skater and fisherman. He represented the Society on the Senate of the University of London and the Examination Committee, and took an active interest in poor persons procedure. He was also a member of the City Law Club.

MR. G. R. ALSTON.

Mr. Gilbert Rowland Alston, barrister-at-law, who died last Sunday, at the age of seventy-two, was one of the senior reporters in the Chancery Division for the Council of Law Reporting. He was eleventh Wrangler in 1881, and was called to the Bar at the Inner Temple in 1884. He never acquired a very large practice at the Bar, but as a reporter had the reputation of being one of the most accurate and learned in his division.

MR. W. J. WHITTAKER.

Mr. William Joseph Whittaker, who died on the 30th December at the age of sixty-three, was Assistant Reader in the Law of Property to the Council of Legal Education, which office he had held since 1905. He was educated at Trinity College, Cambridge, where he was first in the first-class of the Law Tripos in 1888. He was awarded the Chancellor's medal in English Law, and the Senior Whewell Scholarship in International Law in 1890. He was called to the Bar at the Middle Temple, but became *ad eundem* a member of Lincoln's Inn, from the Hall of which his cheerful personality will be greatly missed.

MR. THOMAS CATTERALL.

Mr. Thomas Catterall, a well-known Wakefield solicitor and a former President of the Wakefield Law Society, died on 24th December, at the age of eighty-two. Mr. Catterall was admitted a solicitor in 1880, and for twenty years he acted as deputy to the late Mr. Plews in connection with the office of clerk to the Wakefield City justices. On the death of Mr. Plews in 1913, Mr. Catterall joined his son, Mr. T. E. Catterall, solicitor, in partnership, and took an active part in the practice until 1929.

MR. THEODORE SMITH.

Mr. E. Theodore Smith, who had been legal adviser to the British Institute in Paris since its foundation, died abroad on the 27th December. Mr. Smith was also legal adviser to the United Associations of Great Britain and France. Mr. Smith was a solicitor but owing to ill-health had not practised for some years.

Notes of Cases.

High Court—Chancery Division.

Attorney-General *v.* Smethwick Corporation.

Eve, J. 16th December, 1931.

MUNICIPAL CORPORATION—ESTABLISHING PRINTING WORKS—USING GENERAL RATE FUND—*ultra vires*—MUNICIPAL CORPORATIONS ACT, 1882.

This was an action brought by the Attorney-General at the relation of B. T. Hill, a printer, of Smethwick, against the corporation claiming an injunction to restrain the defendants from using the general rate fund of the borough for the purpose of establishing a printing, bookbinding and stationery works in the borough and for a declaration that expenditure on those objects was *ultra vires* the Municipal Corporations Act, 1882. The defendants contended that they had to do printing, bookbinding and stationery work as a necessary part of their statutory duties, and that the practice of the borough council was to do part of that work by direct labour on their own machines. The relator claimed a declaration that it was unlawful for the defendants to expend any part of the general rate fund for the purpose of establishing the proposed works. The argument in support of the plaintiff's case was put upon two grounds: first, that the payment was not authorised by s. 140 of the Municipal Corporations Act, 1882; and, secondly, that even if part of the expenditure could be brought within the Act, the rest could not, because the periodic characteristic of rates raised an implication that they were intended to be used for the discharge of periodic expenses only and not for capital purposes.

EVE, J., in giving judgment, said the general rate fund though mainly contributed to by the general rate and other payments of a recurrent nature such as rents and profits, dividends and interest was not wholly made up from those sources; for instance, fines and penalties went to its credit, and some of the purposes enumerated in the Act were inconsistent with its being devoted solely to purposes of a recurring and periodic character. Looking at the relevant parts of the Act he was unable to accept the view urged on the part of the relator that the fund was so stamped with the characteristic of periodicity as to prevent its application to purposes not having that characteristic. The conclusion that the proposed expenditure would not involve an improper use of the general rate fund would appear to dispose of the relator's case in that his cause of action was not that the expenditure was *ultra vires*, but that the proposed division of the work between home and outside labour would involve an illegal use of the particular fund. But if necessary to determine it, he held that the expenses incurred in printing, bookbinding and stationery were necessarily incurred in carrying the Act into effect. The action must be dismissed with costs.

COUNSEL: *Montgomery*, K.C., and *Astell Burt*; *Gavin Simonds*, K.C., and *Andrewes-Uthwatt*.

SOLICITORS: *Scatliffs*; *Sharpe, Pritchard & Co.*, for *Frank Chapman*, Town Clerk, Smethwick.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

City of London Insurance Co. Ltd., *In re*.

Eve, J. 18th December, 1931.

COMPANY—WINDING UP—CALLS ON B CONTRIBUTORIES—SURPLUS—REPAYMENT—COMPANIES ACT, 1929, s. 157.

This was a summons by the liquidator asking for an order that he might be at liberty to retain as part of the assets of the company available for creditors the full proceeds of two calls made on the B contributories. The capital of the company was only partly called up, but the amount realised by the two calls on the B contributories exceeded by about £10,000 the total of the debts of the company contracted before the past members had ceased to be members of the company, but the total realised by all the calls was still not sufficient to pay 20s. in the pound to all the creditors of the company. The calls on the B contributories were made in each case after estimates had been placed before the court of the assets and liabilities of the company, and of the probable contributions which would have to be made by the contributories, and it was clear that the amount already collected from the B contributories would substantially exceed the difference between the aggregate liabilities in respect of which they were liable to contribute and the amount available to satisfy such liabilities out of the general assets other than the proceeds of the two calls. The question was whether the excess should be refunded to the B contributories or treated as part of the general assets.

EVE, J., said it was clear that the moneys subject to any deduction for costs properly chargeable to the B contributories must be refunded to them. Their liability to contribute was created by statute, and was restricted to so much of the amount left unpaid on their shares by the A contributories as did not exceed the balance of the debts and liabilities of the company contracted before they respectively ceased to be members which remained unpaid after the assets of the company and the contributions of the A contributories had been applied *pari passu* towards the payment of all the debts of the company whenever contracted. In the present case the proceeds of the calls made on the B contributories exceeded that balance, and any dealing with the excess otherwise than by returning it to the B contributories would operate to impose on them an increase of liability for which there was no statutory justification. Accordingly the applicant will have liberty to enforce payment of the two calls so far as necessary to create equality of contribution whether of the calls or in sharing the excess of the amount to be refunded.

COUNSEL: *Vaisey*, K.C., and *Harold Christie*; *Swords*, K.C., and *Cecil W. Turner*; *J. A Reid*; *Philip J. Sykes*.

SOLICITORS: *Patersons, Snow & Co.*; *Sharman (Reid) and Co.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

NAMES OF CASES previously reported in current volume.

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Dampskibsselskabet Botnia A/S *v.* C. P. Bell & Co.	10
Greening *v.* Queen Anne's Bounty	10
Phillips, *In re*: Public Trustee *v.* Mayer	10

Legal Notes and News.

New Year Legal Honours.

VISCOUNT.

The Right Honourable JOHN BARON SANKEY, G.B.E., Lord Chancellor since 1929.

BARON.

The Right Honourable Sir WILLIAM LOWSON MITCHELL-THOMSON, Bt., K.B.E. Postmaster-General, 1924-29.

PRIVY COUNCILLOR.

Sir THOMAS WALKER HOBART INSKIP, C.B.E., K.C., J.P., M.P. for the Fareham Division of Hampshire since February, 1931. Solicitor-General since August, 1931.

BARONET.

PERCY ALFRED HARRIS, Esq., D.L. M.P. for South-West Bethnal Green since 1922.

KNIGHTS.

BERTRAM OKEDEN BIRCHAM, Esq., M.C., Solicitor to the Ministry of Labour.

WILLIAM CLARKE HALL, Esq., Metropolitan Police Court Magistrate, Old-street, and the Senior Magistrate of the Children's Courts in London.

ARTHUR OLDHAM JENNINGS, Esq., M.B.E., J.P., Registrar of the Brighton County Court and District Registry.

JAMES DUNCAN MILLAR, Esq., K.C. M.P. for East Fifeshire, 1922-24, and since 1929.

Major MURDOCH MCKENZIE WOOD, O.B.E. M.P. for Banffshire since 1929.

MAULVI RAFIUDDIN AHMAD, Barrister-at-Law, J.P., Minister for Education, Government of Bombay.

Mr. Justice JOHN ROBERT ELLIS CUNLIFFE, Puisne Judge of the High Court of Judicature at Rangoon, Burma.

Mr. Justice SAIYID WAZIR HASAN, Chief Judge, Chief Court of Oudh at Lucknow, United Provinces.

MUTHIAH DAVID DEVADOSS, Esq., retired Judge of the High Court of Judicature, Madras.

DIWAN BAHADUR ALLADI KRISHNASWAMI AYYAR, Advocate-General, Madras.

ORDER OF THE BATH.
C.B.

HENRY GRATTAN BUSHE, Esq., C.M.G., Legal Adviser to the Dominions Office and the Colonial Office.

ORDER OF THE INDIAN EMPIRE.
C.I.E.

SATISH CHANDRA GUPTA, Esq., Barrister-at-Law, Secretary to the Government of India in the Legislative Assembly Department.

BIJAY KUMAR BASU, Esq., Solicitor, High Court, Calcutta, Bengal.

THOMAS JAMES YOUNG ROXBURGH, Esq., Indian Civil Service, District and Sessions Judge, Chief Presidency Magistrate, Bengal.

ORDER OF THE BRITISH EMPIRE.
O.B.E.

GEORGE BRANDER, Esq., Procurator Fiscal of Fifeshire.

JAMES ROBINSON BULL, Esq., Principal Clerk, Companies (Winding Up) Department, Supreme Court of Judicature.

M.B.E.

HERBERT HINTON, Esq., Second Class Clerk, Central Office, Royal Courts of Justice.

Honours and Appointments.

The King has been pleased to appoint Sir HENRY ERASMUS EDWARD PHILIPPS to be Custos Rotulorum of the Town and County of the Town of Haverfordwest, in the room of Lord Kylsant, retired.

Mr. FRANCIS MALAN, solicitor, of Messrs. Clark & Co., Ludlow, has been appointed Registrar and High Bailiff of the Ludlow County Court in succession to Mr. A. W. Weyman, who has resigned.

Mr. A. N. SCHOFIELD, solicitor, Assistant Town Clerk of Rotherham, and formerly Assistant Solicitor to the Sheffield Corporation, has been appointed Town Clerk of the new Borough of Worksop.

Mr. ARTHUR J. LEES, solicitor, Secretary of the Urban District Councils Association, has been appointed Honorary Solicitor to the Association of Consulting Engineers (Incorporated).

Professional Announcements.

(2s. per line.)

Messrs. EDWIN BOXALL & KEMPE (ERNEST HARPER KEMPE and CARLTON WILLIAM DOCKING), of 63, Ship-street, Brighton, announce that as from the 1st January, 1932, they have taken into partnership Mr. ERNEST DONALD KEMPE (Second Class Honours, June, 1931). The name of the firm remains unchanged.

Messrs. BOXALL & BOXALL, of 22, Chancery-lane, W.C.2, announce that Mr. ERNEST HARPER KEMPE, the senior member of the firm of Messrs. EDWIN BOXALL & KEMPE, of Brighton, has joined Sir PERCIVAL BOXALL, Bart., the surviving member of the firm, and that they have taken into partnership Mr. FRANCIS ARTHUR DUNN, who has been associated with the firm for some considerable period, and Mr. CLAUD HAMILTON HAYMAN WINSTON (Second Class Honours, April, 1931, and joint Mellersh Prizeman).

The above-mentioned changes date from the 4th January, 1932. The name of the firm remains unchanged.

Mr. J. ERSKINE DODS, LL.B., S.S.C., of 20, Melville-street, Edinburgh, Solicitor Supreme Courts of Scotland, has by arrangement with Messrs. BOXALL & BOXALL, of 22, Chancery-lane, London, W.C.2, opened a branch office at the last-mentioned address for the transaction of legal and other business affected by Scottish law and procedure.

Circuits of the Judges.

NOTICE.—Civil and Criminal Business must be ready to be taken on the first working day, unless another date is given for Civil Business: In such case Civil Business will not be taken before the date given.

The following Judges will remain in Town: The Lord Chief Justice, Mackinnon, J., and Hawke, J.

WINTER ASSIZES, 1932.	S. EASTERN.	NORTH WALES.	SOUTH WALES.	WESTERN.
Commission Days.	*Avory, J.* (2) *McCardie, J.* (1)	*Acton, J.*	*Branson, J.*	*Rowlatt, J.* (1) *Talbot, J.* (2)
Monday Jan. 11	.. ..	WELSHPOOL	.. ..	.. ..
Tuesday ,, 12	HUNTINGDON	.. ..	HAVERF'DW'ST	.. ..
Wednesday ,, 13	.. ..	.. ..	.. ..	.. ..
Thursday ,, 14	.. ..	DOLGELLY	.. ..	DEVIZES ..
Friday ,, 15	CAMBRIDGE	.. ..	.. ..	.. ..
Saturday ,, 16	CIVIL JAN. 18	.. ..	LAMPETER	.. ..
Monday ,, 18	.. ..	CARNARVON	.. ..	.. ..
Tuesday ,, 19	.. ..	.. ..	.. ..	DORCHESTER
Wednesday ,, 20	.. ..	.. ..	CARMARTHEN	.. ..
Thursday ,, 21	IPSWICH ..	.. ..	.. ..	.. ..
Friday ,, 22	CIVIL JAN. 25	.. ..	.. ..	.. ..
Saturday ,, 23	.. ..	BEAUMARIS	.. ..	.. ..
Monday ,, 25	.. ..	.. ..	.. ..	TAUNTON ..
Tuesday ,, 26	.. ..	RUTHIN ..	.. ..	.. ..
Wednesday ,, 27	.. ..	.. ..	BRECON ..	.. ..
Thursday ,, 28	NORWICH ..	.. ..	.. ..	BODMIN ..
Saturday ,, 30	CIVIL FEB. 1	MOLD ..	PRESTEIGN	.. ..
Monday Feb. 1	.. ..	.. ..	.. ..	.. ..
Tuesday ,, 2	.. ..	CHESTER (2)	..	EXETER (2)
Wednesday ,, 3	.. ..	.. ..	.. ..	.. ..
Thursday ,, 4	CHELMSFORD	.. ..	.. ..	.. ..
Friday ,, 5	CIVIL FEB. 8	.. ..	.. ..	.. ..
Monday ,, 8	.. ..	.. ..	.. ..	BRISTOL (2)
Tuesday ,, 9	.. ..	CARDIFF (2)	..	.. ..
Wednesday ,, 10	.. ..	.. ..	.. ..	.. ..
Thursday ,, 11	.. ..	.. ..	.. ..	.. ..
Monday ,, 15	HERTFORD	.. ..	.. ..	WINCHESTER
Wednesday ,, 17	.. ..	.. ..	.. ..	.. (2)
Thursday ,, 18	MAIDSTONE	.. ..	.. ..	.. ..
Monday ,, 22	.. ..	.. ..	.. ..	.. ..
Wednesday ,, 24	.. ..	.. ..	.. ..	.. ..
Monday ,, 29	KINGSTON	.. ..	.. ..	.. ..
Wednesday Mar. 2	.. ..	.. ..	.. ..	.. ..
Tuesday ,, 8	LEWES ..	.. ..	.. ..	.. ..
Thursday ,, 10	.. ..	.. ..	.. ..	.. ..

WINTER ASSIZES, 1932.	NORTHERN.	OXFORD.	MIDLAND.	N. EASTERN.
Commission Days.	*Swift, J.* (1) *Macnaghten, J.* (2)	*Roche, J.* (1) *Finlay, J.* (2)	*Horridge, J.* (1) *Wright, J.* (2)	*Charles, J.* *Humphreys, J.*
Monday Jan. 11	.. ..	.. ..	.. ..	.. ..
Tuesday ,, 12	.. ..	READING ..	AYLESBURY	.. ..
Wednesday ,, 13	APPLEBY ..	.. ..	.. ..	.. ..
Thursday ,, 14	.. ..	.. ..	.. ..	.. ..
Friday ,, 15	CARLISLE ..	.. ..	.. ..	.. ..
Saturday ,, 16	.. ..	.. ..	BEDFORD ..	.. ..
Monday ,, 18	.. ..	OXFORD ..	.. ..	.. ..
Tuesday ,, 19	LANCASTER	.. ..	.. ..	.. ..
Wednesday ,, 20	.. ..	.. ..	.. ..	.. ..
Thursday ,, 21	.. ..	.. ..	NORTHAMPTON	.. ..
Friday ,, 22	.. ..	.. ..	.. ..	.. ..
Saturday ,, 23	.. ..	WORCESTER	.. ..	.. ..
Monday ,, 25	LIVERPOOL (2)	.. ..	.. ..	.. ..
Tuesday ,, 26	.. ..	.. ..	.. ..	.. ..
Wednesday ,, 27	.. ..	.. ..	LEICESTER	.. ..
Thursday ,, 28	.. ..	GLOUCESTER	.. ..	.. ..
Saturday ,, 30	.. ..	.. ..	.. ..	.. ..
Monday Feb. 1	.. ..	.. ..	.. ..	.. ..
Tuesday ,, 2	.. ..	.. ..	OAKHAM ..	.. ..
Wednesday ,, 3	.. ..	.. ..	LINCOLN ..	NEWCASTLE
Thursday ,, 4	.. ..	MONMOUTH	.. ..	.. ..
Friday ,, 5	.. ..	.. ..	.. ..	.. ..
Monday ,, 8	.. ..	.. ..	.. ..	.. ..
Tuesday ,, 9	.. ..	.. ..	.. ..	.. ..
Wednesday ,, 10	.. ..	HEREFORD	NOTTINGHAM	.. ..
Thursday ,, 11	.. ..	.. ..	.. ..	DURHAM ..
Monday ,, 15	MANCHESTER (2)	SALOP ..	.. ..	.. ..
Wednesday ,, 17	.. ..	.. ..	DERBY ..	.. ..
Thursday ,, 18	.. ..	.. ..	.. ..	YORK ..
Monday ,, 22	.. ..	STAFFORD (2)	.. ..	.. ..
Wednesday ,, 24	.. ..	.. ..	.. ..	LEEDS (2) ..
Monday ,, 29	.. ..	.. ..	.. ..	.. ..
Wednesday Mar. 2	.. ..	BIRMINGHAM (2)	.. ..	.. ..
Tuesday ,, 8	.. ..	.. ..	.. ..	.. ..
Thursday ,, 10	.. ..	.. ..	.. ..	.. ..

Mr. John Cullimore, J.P. (eighty-six), of Christleton, near Chester, head of the firm of Birch, Cullimore & Douglas, solicitors, Chester, left estate of the value of £29,789, with net personalty £17,539.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Non-Witness.	MR. JUSTICE MAUGHAM. Witness. Part II.
M'nd'y Jan. 11	Mr. Ritchie	Mr. Hicks Beach	Mr. More	Mr.*Andrews
Tuesday .. 12	Blaker	Andrews	Ritchie	*More
Wednesday. 13	More	Jones	Andrews	*Ritchie
Thursday . 14	Hicks Beach	Ritchie	More	Andrews
Friday 15	Andrews	Blaker	Ritchie	More
Saturday .. 16	Jones	More	Andrews	Ritchie

DATE	GROUP II. MR. JUSTICE BENNETT. Witness. Part I.	MR. JUSTICE CLAUSON. Witness. Part II.	MR. JUSTICE LUXMOORE. Witness. Part I.	MR. JUSTICE FARWELL. Non-Witness.
M'nd'y Jan. 11	Mr.*Ritchie	Mr.*Blaker	Mr. Hicks Beach	Mr. Jones
Tuesday .. 12	Andrews	*Jones	*Blaker	Hicks Beach
Wednesday 13	*More	*Hicks Beach	Jones	Blaker
Thursday . 14	Ritchie	Blaker	*Hicks Beach	Jones
Friday 15	*Andrews	*Jones	Blaker	Hicks Beach
Saturday .. 16	More	Hicks Beach	Jones	Blaker

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

HILARY SITTINGS, 1932.

COURT OF APPEAL.

APPEAL COURT No. I.

Monday, 11th January.—Exparte Applications, Original Motions, Interlocutory Appeals from the Chancery and Probate and Divorce Divisions, and Appeals from the King's Bench Division (Revenue Paper—Final List).

Appeals from the King's Bench Division (Revenue Paper—Final List) will be continued until further notice.

APPEAL COURT No. II.

Monday, 11th January—Exparte Applications, Original Motions, Interlocutory Appeals from the King's Bench Division, and King's Bench Final Appeals.

King's Bench Final Appeals will be continued until further notice.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

GROUP I.—In Causes and Matters assigned to Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

Before Mr. Justice EVE.
(The Non-Witness List.)

Mondays .....Chamber Summonses.
Tuesdays .....Short Causes, Petitions, Further Considerations and Adjourned Summonses.
Wednesdays ..Adjourned Summonses.
Thursdays ....Adjourned Summonses. Lancashire Business will be taken on Thursdays, the 21st January, 4th and 18th February and 3rd and 17th March.
Fridays .....Motions and Adjourned Summonses.

Before Mr. Justice MAUGHAM.
(The Witness List. Part II.)

Mr. Justice MAUGHAM will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice BENNETT.
(The Witness List. Part I.)
(Actions, the trial of which cannot reasonably be expected to exceed 10 hours.)

Mondays .....Companies (Winding up) Business.
Tuesdays ... / Wednesdays / Thursdays .. / Fridays .... } The Witness List. Part I.

GROUP II.—In Causes or Matters assigned to Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

Before Mr. Justice CLAUSON.
(The Witness List. Part II.)

Mr. Justice CLAUSON will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice LUXMOORE.
(The Witness List. Part I.)
(Actions, the trial of which cannot reasonably be expected to exceed 10 hours.)

Mondays .....Bankruptcy Business.
Tuesdays ... / Wednesdays / Thursdays .. / Fridays .... } The Witness List. Part I.

Bankruptcy Judgment Summonses will be taken on Mondays the 25th January, 15th February and 7th March.

Bankruptcy Motions will be taken on Mondays, the 18th January, 8th and 29th February.

A Divisional Court in Bankruptcy will sit on Mondays the 1st and 22nd February, and 14th March.

Before Mr. Justice FARWELL.
(The Non-Witness List.)

Mondays .....Chamber Summonses.
Tuesdays .....Motions, Short Causes, Petitions, Procedure Summonses, Further Considerations and Adjourned Summonses
Wednesdays ..Adjourned Summonses.
Thursdays ....Adjourned Summonses.
Fridays .....Motions and Adjourned Summonses.

THE COURT OF APPEAL.

HILARY SITTINGS, 1932.

A List of Appeals for hearing, entered up to Tuesday, December 22nd, 1931.

FROM THE CHANCERY DIVISION.
(Final List.)

De Tchihatchef v The Salerni Coupling Ltd
The Salerni Coupling Ltd v De Tchihatchef
Re Bridgwater Bridgwater v Kitcat (fixed for Jan 11, 1932)
Re Arbitration Act, 1889 Schilovsky v Page
Thomas Crow & Sons Ltd v Crow Catchpole & Co Ltd
Re Trade Marks Acts, 1905-1919 Re Trade Mark No 437,870 registered in the name of John Sinclair Ltd
Re Duncombe Wrixon-Becher v Faversham (pt hd)
Re Donn Donn v Donn
C G Vokes Ltd v Evans
Re Hammermill Paper Co's opposition to application by Alex Pirie & Sons Ltd and Re Trade Marks Acts, 1905-1919
F V Eberhardt & Co Ltd v Diamantidi

FROM THE PROBATE AND DIVORCE DIVISION.
(Final List.)

Lazare v Lazare

FROM THE CHANCERY DIVISION.
(In Bankruptcy.)

Re a Debtor (No 495 of 1931) Expte The Debtor v The Petitioning Creditor and The Official Receiver
Re a Debtor (No 638 of 1930) Expte The Debtor v The Petitioning Creditor and The Official Receiver

FROM THE CHANCERY AND PROBATE AND DIVORCE DIVISIONS.
(Interlocutory List.)

Adleman v Adleman (pt hd) (s.o. to Jan 18, 1932)
Divorce Adlam v Adlam

FROM THE KING'S BENCH DIVISION.
Final and New Trial List.
(For Judgment.)

Deutsche Bank und Disconto Gesellschaft v Banque des Marchands de Moscou (Koupelschesky)

(For Hearing.)

China Navigation Co Ltd v Attorney-General
Pierpoint v The Ribble Motor Services Ltd
Potts v Associated Ice and Dairies Ltd
Sugden & Briggs Ltd v A E Rossiter Ltd
Guillaume v Vidal
Feldman v Feldman Saunders Box Co Ltd
T Roberts & Co v Bettinson
Barr v Gibbons
Lindsey v Carter & Aynsley Ltd
Miller v Durgan
Re Arbitration Act, 1899 Morgan v The Provincial Insurance Co Ltd
Credit Foncier D'Algerie et de Tunisie v Simpson Spence and Young
Cobden Flour Mills Co Ltd v Chapman
E B Savory & Co v Lloyds Bank Ltd
Firmin v The London General Omnibus Co Ltd
Higgins v Harrison
Glancey v Lancashire United Transport & Power Co Ltd
British Thomson Houston Co Ltd v Federated European Bank Ltd
Kaukel v Anglo Soviet Shipping Co Ltd
Sapte v Hill
Carty v E Brickwood Ltd
Nutton v Richard Johnson and Nephew Ltd
Chapman v Ellesmere
Same v Same
The London & Northern Trading Co Ltd v Arcos Ltd
Dampskibsselskabet Botnia A.S. v C P Bell & Co

FROM THE KING'S BENCH DIVISION.
(Revenue Paper—Final List.)

Commrs of Inland Revenue v Sneath
Same v Wahl
Westminster Bank Ltd v Osler
Glanely v Wightman (Inspector of Taxes) (not before Feb 11, 1932)
National Bank Ltd v Baker
Thompson (Inspector of Taxes) v The Trust & Loan Company of Canada
Hillerns & Fowler v Murray (Inspector of Taxes)
Attorney-General v Adamson
Gray v Tiley (Inspector of Taxes)
Same v Same

(Interlocutory List.)

Re Wingfields Halse & Trustram, Solicitors Re Application to deliver up securities
Powell v Hunter

FROM THE ADMIRALTY DIVISION.
For Judgment.
(Interlocutory List.)

Edison—1929—Folio 176 Owners of dredger on vessel Liesbosch v Owners of s.s. or vessel Edison

For Hearing.

1930 T. 573—Folio 136 Owners of Cargo ex s.s. Torni v Owners of s.s. Torni
1931 S. 1791—Folio 153 Spear & Thorpe & Spillers Ltd v Owners of s.s. Arpad

RE THE WORKMEN'S COMPENSATION ACTS.
(From County Courts.)

Rosen v Owners of s.s. Quercus
Union Cold Storage Co Ltd v Poole
Peter Lind & Co Ltd v Cooper

Standing in the "ABATED" List.

FROM THE CHANCERY DIVISION.
(Final List.)

Re Conyngham Mount Charles v Conyngham (s.o. generally Dec 10)

HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

There are Three Lists of Chancery Causes and matters for hearing in Court. (I) Adjourned Summonses and Non-Witness actions; (II) Witness Actions Part I (*the trial of which cannot reasonably be expected to exceed 10 hours*) and (III) Witness Actions Part II; instead of six lists as heretofore, every proceeding being entered in these lists without distinction as to the Judge to whom the proceeding is assigned. During the Sittings there will usually be two Judges taking each of these lists and, as heretofore, warning will be given of proceedings next to be heard before each Judge. Applications in regard to a "warned" matter should be made to the Judge before whom it is "warned."

Applications in regard to a proceeding which has not been "warned," should usually be made to the senior of the two Judges taking the list in which the proceeding stands.

No alteration will be made in the existing practice as to Motions, Short Causes, Petitions and Further Considerations, which will usually be taken by that one of the Judges taking the Non-Witness List who belongs to the group to which the proceeding is assigned.

No alteration will be made in the existing practice as to matters proceeding in the Liverpool and Manchester District Registries or Companies (Winding up) or Bankruptcy matters.

GROUP I:—Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

GROUP II:—Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

HILARY SITTINGS, 1932.

Mr. Justice EVE will hear Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in GROUP I.

Mr. Justice FARWELL will hear Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in GROUP II.

Mr. Justice EVE and Mr. Justice FARWELL will take the Adjourned Summons and Non-Witness List.

Mr. Justice LUXMOORE and Mr. Justice BENNETT will take the Witness List Part I.

Mr. Justice CLAUSON and Mr. Justice MAUGHAM will take the Witness List Part II.

Companies (Winding up), Liverpool and Manchester District Registries and Bankruptcy business will be taken as announced in the Hilary Sittings Paper.

Mr. Justice EVE and Mr. Justice FARWELL.

Adjourned Summonses and Non-Witness List.

Before Mr. Justice EVE.
For Judgment.

The Paterson Engineering Co Ltd v The Candy Filter Co Ltd
Russian & English Bank v Baring Bros & Co Ltd

For Hearing.
Procedure Summonses.

Rankin v Thornton-Smith
Industriegasverwertung Aktiengesellschaft v British Oxygen Co Ltd

Before Mr. Justice FARWELL.
Retained Matters.

Re Minshull Vernon Cattle Club Moreton v Newton (fixed for Jan 13, 1932, at 2 o'clock)
Re Clarks Policies of Assurance Slavin v Clark

Short Cause.

Freeth v Macher (restored)

Further Consideration.

Re Hammack Hammack v McLean

Adjourned Summonses and Non-Witness List.

Re Freehold Premises Carreg Fawr Parry v Jones (not before Jan 31, 1932)
Re Hurst Public Trustee v Cook (restored)
Re Wilson's Settlement Wilson v Powys Keck (restored)
Re Perry Ward v Levett
Re Salt Lewis v Price
Re Clark Clark v Graham
Re Gow Gow v Gow
Re Millington Vann v The Royal Hospital, Wolverhampton
Re Wright Ireland v Wright
Re Woodcock Kennard v Kemp
Re Jee Hood v Jee
Re Swann's Covenant Oliver v Holland
Re Curzon Littlewood v Curzon
Re Black-Hawkins Mockett v Black-Hawkins
Re Westminster Furniture Factories Ltd Livermore v The Company
Re Cameron Public Trustee v Stanley
Re Nicholls Thomas v Thomas
Re Tapper Easterbrook v Tapper
Re Wilson Wilson v Blackburn
Re Barton Barton v Bourne (restored)
Re Valentine Hughes v Valentine
Re Morton Morton v Morton
Re Landells Landells v Elcock
Re Sherwood & Wilson's Trusts Benson v Sherwood
Re Mills Settlement Richardson v Mills
Re Bennett Bull v Startup (restored)
Re Close Richmond v Cooper
Re Kernot's Settlement Kernot v Barclays Bank Ltd (In Court as Chambers)
Re Percy Grant v Littleton
Re Holmes James v Camm
Re Hadland Finnis v Wise
Re Owens Inscoe v Kewin
Re Lainson's Settlement Coutts & Company v Lainson
Re Seary Seary v Seary
Re Sykes & Morris Partnership Morris v Sykes
Re Fisher Styring v Cutlers Company
Re Bullock Robinson v Baker.
Re Pidgeon Goodman v Ball
Re Benning Benning v Etheridge
Re Jeffreys Pownall v Pownall
Re Wells Hanham v Howard (restored)
Re James James v James (restored)
Re Smith Smith v Snook
Re British Beer Breweries Ltd Trust Deeds Lubbock v Empson
Re Buckley Warren v Buckley
Re Jones Meacock v Jones
Re The Gramophone Co Ltd Re The Companies Act, 1929
Re Froggatt Bell v Froggatt
Re Fothergill Public Trustee v Boobyer
Re Reynell Reynell v Reynell
Re Pierce Pierce v Pierce
Re Arundell Arundell v Arundell
Re Chambers' Trusts Pedley v Chambers
Re Morgan Morgan v Edwards

Mr. Justice CLAUSON and Mr. Justice MAUGHAM.

Witness List. Part II.

Before Mr. Justice CLAUSON.
Retained Matters.

Re Love Naper v Varlow (fixed for Jan 11, 1932)
Re Westbury's Settlement Public Trustee v Westbury (fixed for Jan 11, 1932)

Before Mr. Justice MAUGHAM.
Retained Matters.

Re Hall Lewis & Co Second Mercantile Trust v The Company (fixed for Jan 11, 1932)
Re Chitty's Estate Hamblyn v Fovargue (fixed for Jan 11, 1932)

Witness List. Part II.

Gliksten v J Gliksten & Son Ltd
British Oxygen Co Ltd v Gesellschaft Fur Industriegasverwertung m.b.H.
Ellis v Somech (fixed for Jan. 12, 1932)
Wood v Mills
Siemens & Halske A.G. v Standard Telephones and Cables Ltd
Morris & Jones Ltd v Harman
J B Brooks & Co Ltd v Brookes Manufacturing Co Ltd
Same v Same
Waugh v Carlton
Lock v Dobbs (restored)
A E Martin & Co Ltd v Preutz
Re Thompson Thompson v Thompson
Re Same Same v Same
Lane v Marshall Bennett Bros Ltd
Burgin v Green Line Coaches Ltd
Mimbela v Anglo South American Bank Ltd
Re Mellor Alvarez v Dodgson
Re Mintoft Mintoft v Chapman
Hole v Crossman
Jervis v Crossman
Buchan v Same
W B Fordham & Sons Ltd v Chipstead Trust Ltd (not before Mar 31, 1932)
W S Cowell Ltd v Limmer & Pipe Ltd
Vestey v Legal & General Assurance Society Ltd
W H Midwood v Beck
Heaton v Catherwood
Solaflex Signs Amalgamated Ltd v Allan Manufacturing Co Ltd
Snell v Larner
Moler Products Ltd v J H Sankey & Son Ltd
Knight-Gregson v Knight-Gregson's Trustee
Coffey v Moult
Booty v Martin Farlow & Co
Rowell v Rowells Drapers Ltd
Re Ayars Green v Gates
Re Same Same v Same
Re Same Same v Same
Metafilters Ltd v Tripp
Killen v Macmillan
Munro v Behar (restored)
C C Wakefield & Co Ltd v Burke
Urquharts (1926) Ltd v Morgan
Ridler v Smith
Re Courtney Courtney v Hollis
Dell'Elmo v British Sound Films Productions Ltd
Newton v Caledonian Insurance Co
Lowrie v R P Cinemas Ltd
N V Hollandsche Glas-en Metaalbank v The Rockware Glass Syndicate Ltd
Saunders v B J Hall & Co Ltd
Talkie Weighing Machines Ltd v Amusement Developments Ltd
Re Proctor White v Proctor
Edward V Hartford Incorporated v T B Andre and Co Ltd
Solaflex Signs Amalgamated Ltd v Acme Show-Card Co Ltd
North v Pickering
Hoover Ltd v C C A (Vacuum Cleaners) Ltd
Rebuck v Klausner

Mr. Justice LUXMOORE and Mr. Justice BENNETT.
Witness List. Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 hours.

Before Mr. Justice LUXMOORE.
For Judgment.

(For Mr. Justice BENNETT.)
Witness List. Part II.

The British Hartford Fairmont Syndicate Ltd v Jackson Bros (Knottingley) Ltd

For Hearing.
Retained Matter.

Barton v Reed (fixed for Jan 13, 1932)

Assigned Matters.

Re Sperry's Letters Patent Re Patents & Designs Acts 1907-1928 (pt hd) (s.o. to Jan 20, 1932)
Re Johannes Carl Ruths Letters Patent Re Patents & Designs Acts 1907-1928

Before Mr. Justice BENNETT.
For Judgment.

Re The Westminster Road Construction & Engineering Co Ltd & Re The Companies Act 1929

For Hearing.
Retained Matters.

Heyder v Hopkinson
Edwards v Bluston

Petitions.
Companies Court.

Alliance Bank of Simla Ltd (to wind up—ordered on Dec 21st 1931 to stand over generally—liberty to restore)
Dwa Plantations Ltd (same—s.o. from July 6, 1931, to Jan 11, 1932)
A Kousnetzoff & Cie Successeur d'Alexis Goubkine (same—ordered on Nov 12, 1931 to stand over generally—liberty to restore)
Metafilters (1929) Ltd (same—s.o. from Oct 26, 1931, to Jan 11, 1932)
Britivox Ltd (same—ordered on Nov 16, 1931, to s.o. until action disposed of—liberty to restore)
W G Tarrant Ltd (same—ordered on Nov 30, 1931, to s.o. to come on with scheme of arrangement)
Anglo French (Verdun) Artificial Silk Ltd (same—s.o. from Dec 21, 1931, to Jan 11, 1932)
Geneva Watch Co (London) Ltd (same—s.o. from Dec 14, 1931, to Jan 11, 1932)
Blue Cross Line Ltd (same—s.o. from Dec. 21, 1931, to Jan 18, 1932)
Packhard (Tailors) Ltd (same—s.o. from Dec 21, 1931, to Jan 11, 1932)
Charles Finegold Ltd (to wind up)
Tuckers Ltd (same)
Nash Clothing Co Ltd (same)
Cosmo Leather Coats Ltd (same)
Realty Trust Ltd (same)
Roberts Cole & Co Ltd (same)
Thomas Powell Ltd (same)
Premier Fur Stores Ltd (same)
Vocalion (Foreign) Ltd (same)
Auto-Scootercars Ltd (same)
Hungarian Restaurant Ltd (same)
International Rail Economies Ltd (same)
Moon Alexander & Co Ltd (same)
Edwards Geller & Co Ltd (same)
E D M Association Ltd (same)
Dredge & Alexander Ltd (same)
Motor Express Services Ltd (same)
Paul Ruinart (England) Ltd (to confirm reduction of capital)
British Woollen Cloth Manufacturing Co Ltd (to confirm reduction of capital—ordered on Dec 8, 1930, to s.o. generally—liberty to restore)
Pearson Brothers Ltd (to confirm reduction of capital)
Bayleys Ltd (same)
Blyth Regent Theatre & Cinema Ltd (same)
John Smith & Sons (Brighouse) Ltd (same)
St. Thomas (W.I.) Coaling Co Ltd (same)
Johnston & Court Ltd (same)
Dodwell Brothers Ltd (same)
Speak & Son Ltd (same)
J Speak & Co Ltd (same)

Producers' & Consignors Agency Ltd (same)
Eastwood & Carr Ltd (same)
B Morris & Sons Ltd (same)
Burge Warren & Ridgley Ltd (same)
British Movietonews Ltd (same)
Irving Firth & Co Ltd (same)
Gainsborough Pictures (1928) Ltd (same)
Sheppey Motor Co Ltd (same)
R & W Hawthorn Leslie & Co Ltd (same)
Vince & Co Ltd (same)
Crematorium Co Ltd (same)
Kirkstall Estates Ltd (same)
Pinner & Willis Ltd (same)
Darby McIntyre & Co Ltd (same)
Davis Family Estates Co Ltd (same)
Metropolitan Estates Ltd (same)
East Oxford Constitutional Hall Co Ltd (to confirm alteration of objects)
Newcastle United Football Co Ltd (same)
Slate Slab Products Ltd (to sanction scheme of arrangement —ordered on 13th Oct, 1931, to s.o.g.—liberty to restore)
Dorricotts Ltd (to sanction scheme of arrangement)
Wilks Brothers & Co Ltd (to sanction scheme of arrangement —s.o. from 21st Dec, 1931 to 18th Jan, 1932)
British Empire Land Mortgage and Loan Co Ltd (to sanction scheme of arrangement and confirm reduction of capital)
J & N Philips & Co Ltd (same)
E W Rudd Ltd (to confirm re-organisation of capital)
Colchester Brewing Co Ltd (s. 155)
Queen's Club Garden Estates Ltd (s. 155)
Western Mansions Ltd (s 155)
Metallic Seamless Tube Co Ltd (s 155)
Chesterfield Tube Co Ltd
British Italian Banking Corporation Ltd (s 155)

Motions.

John Dawson & Co (Newcastle-on-Tyne) Ltd (s.o.g. by consent)
S Jacobs & Co Ltd (ordered on 15th March, 1921, to s.o.g.)
H C Motor Co Ltd (ordered on 5th July, 1921, to s.o.g.)
R Maurice & Co Ltd (ordered on 5th April, 1927, to s.o.g.)
Paul Cheyney Ltd (ordered on 14th Oct, 1930 to s.o.g.—liberty to restore)
Trent Mining Co Ltd (ordered on 31st July, 1931, to s.o.g.—liberty to restore—retained by Mr. Justice Maugham)
Braceborough Spa Ltd (ordered on 30th Nov, 1931, to s.o. to come on with action—with witnesses)
Court Line Ltd (ordered on 14th Dec, 1931, to s.o.g.)

Adjourned Summonses.

Vanden Plas (England) Ltd (with witnesses parties to apply to fix day for hearing)
Fairbanks Gold Mining Co Ltd (ordered on 26th July, 1921, to s.o.g.)
Blisland (Cornwall) China Clay Co Ltd (ordered on 16th Dec, 1921, to s.o.g.)
French South African Development Co. Ltd Partridge v South African Development Co Ltd (ordered on 2nd April, 1914, to s.o.g. pending trial of action in King's Bench Division)
Economic Building Corpn Ltd (with witnesses) ordered on 3rd July, 1923, to s.o.g.)
Economic Building Corpn Ltd (ordered on 3rd July, 1923, to s.o.g.)
Atkey (London) Ltd (ordered on 22nd Jan, 1924, to s.o.g.)
Direct Fish Supplies Ltd (ordered on 3rd Feb, 1925, to s.o.g.)
Norman Wright & Barrett Ltd (appln of Founders Trust and Investment Co Ltd—ordered on 18th March, 1930, to s.o.g. —liberty to restore)
City Equitable Fire Insce Co Ltd (appln of Liverpool and London and Globe Isce Co Ltd—ordered on 8th April, 1930, to s.o.g.—liberty to restore—retained by Mr. Justice Maugham)
Linen & Artsilk Ltd (appln of W H Latchford—ordered on 9th March, 1931, to s.o.g.—liberty to apply to restore)
Queensland Printing Works Co Ltd (appln of R J Hucklesby)
Quarterly Dividends Ltd (appln of Liquidator—ordered on 29th July, 1931, to s.o.g.—liberty to apply to restore)
Aidall Ltd (appln of H M Attorney-General—ordered on 2nd Nov, 1931, to s.o.g.—liberty to restore)
British American Continental Bank Ltd (appln of Liquidator)
Rugeley Theatre Ltd (appln of H R Brown)
British Phototone Ltd (appln of Ludwig Blattner Picture Corpn Ltd—with witnesses)
British Trade Corporation Ltd (appln of G Korganoff)
Lee Behrens & Co Ltd (appln of G E Southerden)
A L Ramage Ltd (appln of Liquidator)
London Midland & Scottish Railway Employees Provident Levy Society (appln of Liquidator)
Dunstable Portland Cement Co Ltd (appln of Liquidator)
Rugeley Theatre Co Ltd (appln of H R Brown—with witnesses)
George Inglefield Ltd (appln of Liquidator)

Witness List. Part I.

George Hamlett & Sons Ltd v Delamere
Paul v Little
Ellis v John Stenning & Son Ltd
Bellerby v Kirkham
Wyatt v Smith
Whittall v Administrator of German Property (s.o. for Attorney-General)
Chosidow v The Henry Trust Ltd
Re Kerby's Settlement Kerby v Lightly
Bell v Clark (not before 21st Jan, 1932)
Corfield v Frenkel
Same v Same
Wollmann v The Lake Copper Proprietary Co Ltd
Re Whitcomb Syndicate Ltd Marryatt v The Company
Sparling v Trist
Walbrook Trust Ltd v Warwick
Gee v Harwood
Blumers Motors Ltd v Dunning
Smith v Smith
Dawes v Vere
Prices Tailors (1928) Ltd v Gregory & Roche
Turner v Payne
Re Ferolite Ltd and Re The Companies Act, 1929
Re Krajian & Co Ltd and Re The Companies (Consolidation) Act, 1908
Re Sharp Sharp v Sharp (not before 20th Jan, 1932)
Little v Matthews & Sons Ltd
Cumberland v Ford
Morriss v Morriss
Smith v Cullen
Re Rowe's Settlement Fitzgerald v Rowe
Turnbull v Barlow
Rose v Rose
Blackburn v Barton
F Davidson & Co v E B Meyrowitz Ltd (not before 1st March, 1932)
The Chloride Electrical Storage Co Ltd v National Radio Co
Seagrave v Smith
Hobden v Taylor
Franks v Weber
Crowe v Bastin
Harley v Hodgkin
Taylor v Williamson
Peckman v Bennett (not before 31st Jan, 1932)
Holmes v Barnett
Rosen v Western Australian Insurance Co Ltd

APPEALS AND MOTIONS IN BANKRUPTCY.

Pending 24th December, 1931.

Appeals from County Courts to be heard by a Divisional Court sitting in Bankruptcy.

Re Jones J Expte The National Provincial Bank Ltd v The Official Receiver (Trustee)
Re Williams G T Expte The Bankrupt v The Official Receiver
Re a Debtor (No. 41 of 1931) Expte The Debtor v The Petitioning Creditor and The Official Receiver

Motions in Bankruptcy for hearing before the Judge.

Re Schultz, C M Expte The Trustee v Henry Highman
Re Pinter Bros (separate Estate of Nathan Pinter) Expte Sophia Lipstein v The Trustee
Re Blew-Jones, D H Expte The Trustee v D H Blew-Jones
Re Rosenfeld, A Expte The Trustee v L Rosenfeld
Re Rosenfeld, A Expte The Trustee v Rachel Rosenfeld
Re Rosenfeld, A Expte The Trustee v Jack Rosenfeld

KING'S BENCH DIVISION.

Crown Paper—For Argument.

Twynham v Badcock
The King v Sir A Spurgeon & ors (expte Rush)
Grant v Harriman
Exors of Thomas Long, dec v Corporation of Derby
Ladies Hosiery & Underwear Limited v Assessment Committee for the West Middlesex Assessment Area
Snell v Champion
Mayor &c of Ilford v Mallinson & ors
Trafalgar Advertising Co Ltd v Veit
British Non-Ferrous Metals Research Assoc v Mayor &c of St. Pancras
Milne v Ellis
Hampton v West Cannock Colliery Co Ltd & anr
Bright v Ashford
Ocean Accident & Guarantee Corp Ltd & anr v Cole
Premier Line Ltd v Harry Cullen
Bennett v Carter
Roos v William Eaves & Co Ltd
Roos v William Eaves & Co Ltd
Beck v Solicitor Board of Trade
Goodchild v Solicitor Board of Trade
Wolfinden v Oliver
Payne v Allcock
Barker v Wood
The King v Boatman, Esq and others (expte Kilford)
The King v Moss & anr (expte Kilford)
Gibroy v Dixon
Clarke v Schall & Son Ltd
The King v Robinson & ors (expte Grantham & anr)
Sharman v Davidson & anr
The King v Judge Clements (expte Horridge)
Union Cold Storage Co Ltd v The Assessment Committee of the Metropolitan Borough of Southwark
Same v The Assessment Committee of the Metropolitan Borough of Lambeth
Marshall & anr v Mayor &c Blackpool
The King v Judge Rowlands & anr (expte McClellan)
The King v Judge Rowlands & anr (expte Gee)
The King v Keepers of the Peace and Jj for the parts of Lindsay (expte West)
Hill & anr v Mayor &c of Aldershot
Barry West End Labour Club & Institute Ltd v Barry Area Assessment Committee
Edge v Edwards (restated)
S W Arnold & Son Ltd & ors v Price
The King v R Jefferson, Esq & ors (expte Meagan)

Civil Paper—For Hearing.

Maltz v Burn & anr (Clerkenwell County Court)
Same v Same (Clerkenwell County Court)
The Wallsend & Hebburn Coal Company Ltd v McCourt (South Shields & Jarrow County Court)
Maltz v Burn & anr (Clerkenwell County Court)
Same v Same (Clerkenwell County Court)
Nuneaton Gas Coy v Maclaurin Fuel Oil & Gas Co Ltd
Coles v The Platinum & Gold Concession of Columbia Ltd
Mulholland v A Shoot & Co (Clerkenwell County Court)
Norfolk v Solomons (Folkestone County Court)
Rock v Dudley (Luton County Court)
Bedford v Ellis (Shoreditch County Court)
Willesden U D C v Rush & anr (Willesden County Court)
Hare & anr v Croxen and Nottage (Bow County Court)
Swerk v Brown (Westminster County Court)
Goughs Garages Ltd & ors v Pugsley and ors (Bristol County Court)
Wirral Estates Ltd v Ferryman (Woolwich County Court)
Same v Parfett (Woolwich County Court)
Same v Shaw (Woolwich County Court)
Maple & Company Ltd v Leijonhufrid
C M Christey Ltd & anr v Hasler (Westminster County Court)
Jones v The Amalgamated Anthracite Collieries Ltd (Llanelly County Court)
Ringer v Ruck & anr
Newsham v Brown (Frank, intervener) (Middlesbrough County Court)
Associated Newspapers Ltd v S E Herrtage & anr (Mayor's and City of London Court)

Cooper & Layman Ltd v G N Reeves Ltd
Olley v Pye (Guildhall Court of Record Norwich)
Thompson v Wicks (Mayor's and City of London Court)
Rita & anr v Rita (Shoreditch County Court)
Clark v Stuart (Dartford County Court)
Tario v Gordon (Mayor's and City of London Court)
Wynton Bros & Co Ltd v Walter Welch & Sons (Bradford County Court)
Lees Smith & Crabb (a firm) v Watts (Bloomsbury County Court)
Wyllie v Lawrence Wright Music Co (Blackpool County Court)
Thomas & Jones v Jones
Robins v Heckman (Wandsworth County Court)
George v Roberts (Caernarvon County Court)
George Edwards & Sons Ltd v Perliman Foa & Co Ltd (Alfreton County Court)
Kingsbury v Skinner (Poole and Bournemouth County Court)
Debenhams Ltd v Moody & ors
Creed v Wright (West London (Brompton) County Court)
Crocker & anr v Smart (Reading County Court)
Black v Algar (West London (Brompton) County Court)
Bonn v Fisher (Marylebone County Court)
Turner v Scotscakes Ltd (Westminster County Court)
The Principal &c. of Jesus College, Oxford v Morgan (Carmarthen County Court)
Morrison v Adams (Brentford County Court)
G J Limes Ltd v Oxo Ltd
Queen Anne's Bounty v Ferridge (Ashford County Court)
Same v Richards (Same)
Same v Crump (Same)
Same v Doust (Same)
Same v Hooker (Same)
Wood v Bernstein (Edmonton County Court)
Cox Long & Co Ltd v H Lewin
Mariani v de Dampierre (Westminster County Court)
Baker v E Longhurst & Sons Ltd (Dorking County Court)
Pomeroy v Windolite Ltd & anr
Knollys v Shorland (Westminster County Court)
Rekstin v Severo Sibirsko Gosudarstrennoe Akcionernoe Olschestro Komseverputy (Bureau) Judgment Debtors, Bank for Russian Trade Ltd, Garnishees
Boxall v Farley (Redhill County Court)
Jones & anr v The L C C (Southwark County Court)
Adams v Bierley
Sutton v Dorf (Shoreditch County Court)
The Council of the Pharmaceutical Society of Great Britain v Brown (Brentford County Court)
Giddings v Jakins (Luton County Court)
Underfeed Stoker Co Ltd v Vickers Boiler Co Ltd
Denby v Pullar (West London County Court)
Harrison v Gratrix (Salford County Court)
Fisher v Fallowfield & Knight Ltd (Whitechapel County Court)
Kidwell v Parlanti (Kingston County Court)
Hackney v March (Wandsworth County Court)
Lerner v Wingfields Halse & Trustram (Mayor's and City of London Court)
Robins v Macartney

SPECIAL PAPER.

Coles Brothers Ltd v R D C of Frome
National Steamship Co Ltd v Sociedace Anonima Commercial de Exportacione Importacion (Jan 22)
Betts & ors v Leicester Corpn

MOTION FOR JUDGMENT.

Evans v Foster & Mitchell

APPEAL UNDER THE NATIONAL HEALTH INSURANCE ACT, 1924.

In the Matter of an application by Ethelbert Haydn Dawson

APPEALS UNDER THE HOUSING ACTS, 1925 AND 1930.

In re Bowman v South Shields (Thames Street) Clearance Order 1931
In re Petterson v Same
In re Vasey & ors v Same
In re Kyles & anr v Same
In re Carlberg & anr v Same

APPEAL UNDER THE PUBLIC WORKS FACILITIES ACT, 1930.

In re Tamplin & Sons Brighton Breweries Ltd v Brighton Corporation (Compulsory Purchase) Order 1931

REVENUE PAPER—Cases Stated.

T. Haythornthwaite & Sons Ltd and T Kelly (H M Inspector of Taxes)
G W Selby Lowndes and The Commrs of Inland Revenue
F Potter (H M Inspector of Taxes) and Eleanor Mary Elloart, Admix of Estate of R E Elloart, dec
C Bushby & Sons and Commrs of Inland Revenue
Card Clothing & Belting Ltd and A E West (H M Inspector of Taxes)
Frodingham Ironstone Mines Ltd and N F Stewart (H M Inspector of Taxes)
International Combustion Ltd and The Commissioners of Inland Revenue
D H Currer-Briggs and Commissioners of Inland Revenue
Himley Estates Ltd and Humble Investments Ltd and Commrs of Inland Revenue
The Morgan Crucible Co Ltd and Commrs of Inland Revenue
Mrs A B D Allfrey and Commrs of Inland Revenue
Worsley Brewery Co Ltd and Commrs of Inland Revenue
Wilfred Dawson and Commrs of Inland Revenue
The North East Coast Institution of Engineers & Shipbuilders (Inc) and Commrs of Inland Revenue
{ Bullcroft Main Collieries Ltd and H S O'Grady (H M Inspector of Taxes)
{ H S O'Grady (H M Inspector of Taxes) and Bullcroft Main Collieries Ltd
Hugh R Back (H M Inspector of Taxes) and Mark Kingsley Whitlock
Bernard Hennell and Commrs of Inland Revenue
Arthur George Neale and Francis Edward Sanders (H M Inspector of Taxes)
W P Shipway (H M Inspector of Taxes) and J Skidmore
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E Mann and L A Nash (H M Inspector of Taxes)
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PETITION UNDER THE LICENSING (CONSOLIDATION) ACT, 1910.

Edward John Wilkinson and anr and The Commrs of Inland Revenue

DEATH DUTIES—Showing Cause.

In the Matter of John William Atkinson, dec
In the Matter of George Eli North, dec
In the Matter of Annie Sharpe, dec
In the Matter of George Bone, dec

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th September, 1931) 6%. Next London Stock Exchange Settlement Thursday, 21st January, 1932.

	Middle Price 6 Jan. 1932.	Flat Interest Yield.			Approximate Yield with redemption		
		£	s.	d.	£	s.	d.
English Government Securities.							
Consols 4% 1957 or after	82½xd	4	17	0	—		
Consols 2½%	55	4	10	11	—		
War Loan 5% 1929-47	96½	5	3	8	—		
War Loan 4½% 1925-45	93	4	16	9	5	4	0
Funding 4% Loan 1960-90	85	4	14	2	4	15	3
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	90½	4	8	5	4	11	4
Conversion 5% Loan 1944-64	100	5	0	0	5	0	0
Conversion 4½% Loan 1940-44	93½	4	16	3	5	4	3
Conversion 3½% Loan 1961	74½	4	14	0	—		
Local Loans 3% Stock 1912 or after	61½	4	17	7	—		
Bank Stock	237½	5	1	1	—		
India 4½% 1950-55	69	6	10	5	—		
India 3½%	50	7	0	0	—		
India 3%	43	6	19	6	—		
Sudan 4½% 1939-73	88½xd	5	1	8	5	4	0
Sudan 4% 1974	81	4	18	9	5	2	0
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	82	3	13	2	4	5	9
Colonial Securities.							
Canada 3% 1938	86	3	9	9	5	12	3
Cape of Good Hope 4% 1916-36	90½	4	8	5	6	4	10
Cape of Good Hope 3½% 1929-49	74½	4	14	0	5	16	3
Ceylon 5% 1960-70	93½xd	5	6	11	5	8	0
Commonwealth of Australia 5% 1945-75	77½	6	9	0	6	12	0
Gold Coast 4½% 1956	89½	5	0	7	5	5	6
Jamaica 4½% 1941-71	89½	5	0	7	5	2	6
Natal 4% 1937	89½	4	9	5	6	15	0
New South Wales 4½% 1935-45	67½	6	13	4	6	19	6
New South Wales 5% 1945-65	71½	6	19	9	7	4	4
New Zealand 4½% 1945	80½	5	11	10	6	15	0
New Zealand 5% 1946	85½	5	17	0	6	12	6
Nigeria 5% 1950-60	93½xd	5	6	11	5	9	0
Queensland 5% 1940-60	73	6	17	0	7	3	0
South Africa 5% 1945-75	92	5	8	8	5	10	0
South Australia 5% 1945-75	75½	6	12	5	6	15	0
Tasmania 5% 1945-75	74½xd	6	14	3	6	17	3
Victoria 5% 1945-75	75½	6	12	5	6	15	0
West Australia 5% 1945-75	75½xd	6	12	5	6	15	0
The prices of Stocks are in many cases nominal and dealings often a matter of negotiation.							
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corporation	59½	5	0	10	—		
Birmingham 5% 1946-56	98½	5	1	6	5	2	3
Cardiff 5% 1945-65	96	5	4	2	5	5	0
Croydon 3% 1940-60	68½	4	7	7	5	2	6
Hastings 5% 1947-67	98	5	2	0	5	2	0
Hull 3½% 1925-55	75xd	4	13	4	5	7	3
Liverpool 3½% Redeemable by agreement with holders or by purchase	70½	4	19	3	—		
London City 2½% Consolidated Stock after 1920 at option of Corporation	51	4	18	0	—		
London City 3% Consolidated Stock after 1920 at option of Corporation	60	5	0	0	—		
Metropolitan Water Board 3% "A" 1963-2003	59½	5	0	10	—		
Do. do. 3% "B" 1934-2003	61	4	18	4	—		
Middlesex C.C. 3½% 1927-47	84xd	4	3	4	5	0	0
Newcastle 3½% Irredeemable	70	5	0	0	—		
Nottingham 3% Irredeemable	58½	5	2	7	—		
Stockton 5% 1946-66	96½xd	5	3	8	5	4	0
Wolverhampton 5% 1946-56	97½	5	2	7	5	4	0
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	74xd	5	8	1	—		
Gt. Western Railway 5% Rent Charge	88xd	5	13	8	—		
Gt. Western Rly. 5% Preference	70½	7	1	10	—		
L. & N.E. Rly. 4% Debenture	66½	6	0	4	—		
L. & N.E. Rly. 4% 1st Guaranteed	60½	6	12	3	—		
L. & N.E. Rly. 4% 1st Preference	45½	8	15	9	—		
L. Mid. & Scot. Rly. 4% Debenture	69½	5	15	2	—		
L. Mid. & Scot. Rly. 4% Guaranteed	60½	6	12	3	—		
L. Mid. & Scot. Rly. 4% Preference	46½	8	12	1	—		
Southern Railway 4% Debenture	70½	5	13	6	—		
Southern Railway 5% Guaranteed	85	5	17	8	—		
Southern Railway 5% Preference	65	7	13	10	—		

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